



Quarterly Report

1st Quarter – 2023
All General Funds

This report summarizes the “general funds” of county government which include the General Revenue, Special Road & Bridge, Health, Park Maintenance, and NFL Settlement funds. Although each fund has a separately managed financial plan, these funds support most county operations and are reported together on the financial statement.

Key Performance Indicators

% of Appropriation Expended/Encumbered ¹ 23.4%	% of Revenue Estimate Realized 8.2%
Vacancy Rate / Trend ² 17.5% ↑	Turnover Rate / Trend ³ 4.6% ↓
Unemployment Rate / Trend ⁴ 2.8% ↓	CPI 12-month Change / Trend 5.0% ↓

Notes:

Trend data is over the prior 12-months

¹ Excludes the Emergency Fund appropriation

² Includes all permanent full-time and part-time positions

³ Percentage of all permanent full- and part-time employees that have left St. Louis County within the previous quarter

⁴ St. Louis, MO-IL (MSA) as of February 2023

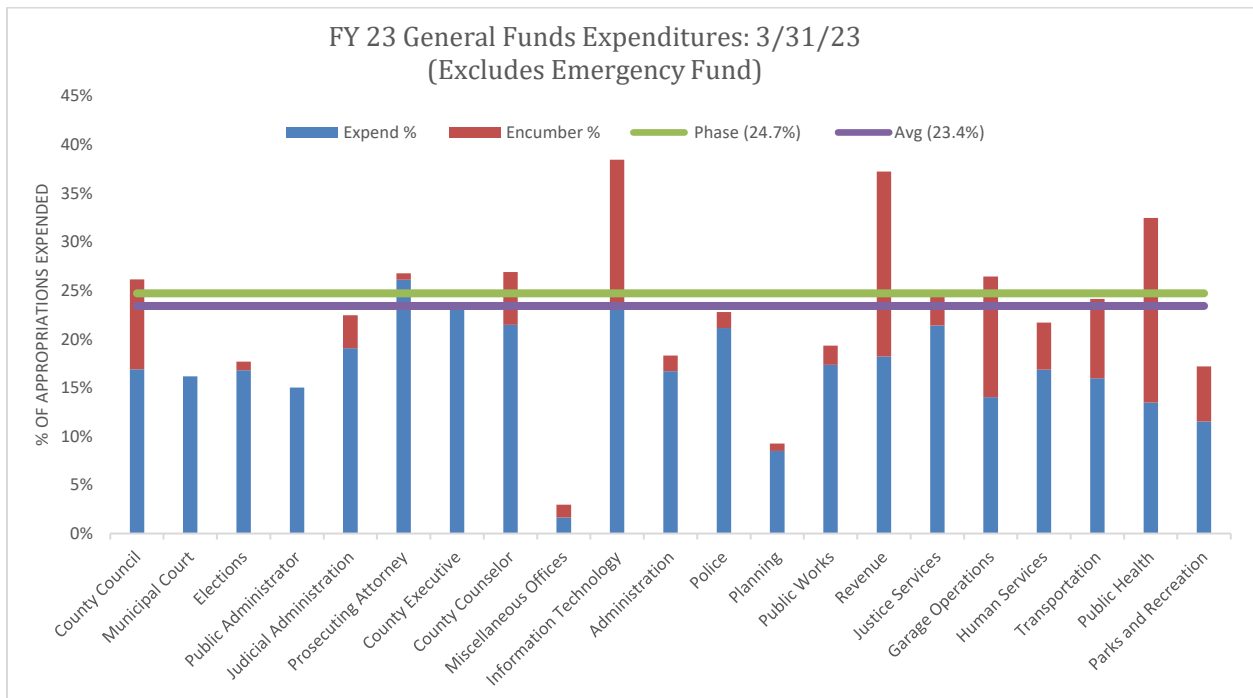
Revenue Status

	2022 Q1	2023 Q1	Variance	
	Actual	Actual	\$	%
Property Tax	\$ 1,198,071	\$ 122,284	\$ (1,075,788)	-89.8%
Sales Tax	9,674,201	10,153,533	479,332	5.0%
Utility Gross Receipts Tax	3,400,856	2,854,013	(546,844)	-16.1%
Gaming Tax	1,293,097	1,529,498	236,401	18.3%
Subtotal: Tax Revenue	15,566,226	14,659,328	(906,898)	-5.8%
Licenses & Permits	4,362,485	4,236,529	(125,956)	-2.9%
Tax Collection Fees	3,113,208	2,583,485	(529,724)	-17.0%
Fines & Forfeitures	98,784	142,098	43,314	43.8%
Investment Earnings	195,777	1,555,469	1,359,691	694.5%
Rents & Concess	709,419	587,948	(121,471)	-17.1%
Intergovernmental	1,634,167	2,338,855	704,688	43.1%
Charges for Services	11,761,202	9,669,485	(2,091,717)	-17.8%
Fees	2,542,245	139,665	(2,402,580)	-94.5%
Other Revenue	1,133,417	752,239	(381,178)	-33.6%
Subtotal: Non-Tax Revenue	25,550,704	22,005,773	(3,544,932)	-13.9%
Allocations	-	-	-	
Total Revenue	\$ 41,116,930	\$ 36,665,100	\$ (4,451,830)	-10.8%

- Through the first quarter, the County has realized 8.2% of the total revenue estimate for the year. Much of the revenue received for property and sales tax during this quarter is recorded in fiscal year 2022 because it was earned during that year¹.
- First quarter 2023 revenues were \$4.5 million or 10.8% lower than the first quarter of 2022. Notable items include:
 - Property Tax: decrease due to the timing of posting delinquent taxes in 2022.
 - Sales Tax: base sales tax growth in the first quarter (1 month of data) was 0.3%. Total growth in the first quarter of 5% is due to the posting of an adjustment related to the 1% countywide sales tax.
 - Utility Gross Receipts: most first quarter revenue was accrued back to 2022. The year-over-year decrease may be due to the timing of receipts, or due to a mild winter.
 - Tax Collection Fees: decrease due to timing of receipts in 2022.
 - Investment Earnings: increase in interest earned on the County's fund balances.
 - Intergovernmental: increase in revenues from the County Aid Road Tax and grants for the Department of Public Health.
 - Charges for Services: decrease in recording activity (-28%) and law enforcement contract revenue (-19%).
 - Fees: decrease due to the elimination of charges to telecommunication companies for annual linear foot fees to telecommunication companies with facilities in the County's right-of-way.

¹ The County uses the modified accrual basis of accounting which recognizes revenues when they become available and measurable.

Appropriation Status²



- During the first quarter, the Council adopted \$35.2 million of supplemental appropriations. These include:
 - \$1,030,561 to restore cuts made to the budget of the Public Administrator and Department of Transportation & Public Works (Ord. 28,693).
 - \$500,000 to fund the April 2023 election (Ord. 28,703)
 - \$300,000 to fund a Prop M educational campaign (Ord. 28,712)
 - \$33,363,215 to reappropriate projects that could not be completed in 2022 (Ord. 28,728). The largest projects include \$23.8 million for Police capital projects, \$6.0 million to demolish Jamestown Mall, and \$1.0 million for the Comprehensive Plan.
- Expenditures through the first quarter total \$134.5 million which is equal to 23.4% of the amount appropriated as of 3/31/2023.
- The three areas of activity that exceed the straight line phase benchmark of 24.7% (Information Technology, Revenue, and Public Health) are due the encumbrance of large contracts at the beginning of the fiscal year.
- Areas of spending significantly below the benchmark include:
 - Miscellaneous Offices
 - The first quarter distribution to the St. Louis Economic Development Partnership did not occur before 3/31/2023
 - None of the semi-annual debt service payments occur during the first quarter

² "Expenditures" include both actual spending and encumbrance balances

- \$6 million for the demolition of the Jamestown Mall has not been encumbered.
 - Department of Planning – the \$1 million for the Comprehensive Plan update has not been encumbered.
- Prior to adopting the budget, the County Council reduced funding for salary and fringe benefits for thirteen departments by an amount equal to the value of 75% of vacant positions. Several departments will be able to achieve these reductions through normally occurring vacancy savings. Other departments *may* require supplemental appropriations later this fiscal year to fund salary and fringe benefit costs.

The table below summarizes the salary and fringe benefit status for departments funded through the General Revenue and Health funds (subject to Council budget amendments):

- will not need a supplemental appropriation to support their workforce throughout the fiscal year
- may need a supplemental appropriation (PMB will continue to monitor)
- will likely require a supplemental appropriation

2023 Salary and Fringe Benefit Budget Status					
General Revenue & Health Funds					
3/31/2023					
Department	Council Cut Amount	Current Approp.	Estimated Expenditures	Surplus/(Deficit) \$	%
1010 - General Revenue Fund					
0100 - County Council	\$ (738,931)	\$ 2,027,692	\$ 2,056,172	\$ (28,480)	● -1.4%
0200 - Municipal Court	(262,027)	997,006	1,172,703	(175,697)	● -17.6%
0400 - Board of Elections	(887,434)	4,864,458	5,434,836	(570,378)	● -11.7%
0600 - Public Administrator	-	890,661	705,301	185,360	● 20.8%
0700 - Judicial Administration	-	26,966,596	24,200,000	2,766,596	● 10.3%
1000 - Prosecuting Attorney	(1,075,431)	13,283,120	14,065,333	(782,213)	● -5.9%
1100 - County Executive	(429,548)	5,899,766	6,185,212	(285,446)	● -4.8%
1200 - County Counselor	-	4,900,265	4,851,745	48,520	● 1.0%
1300 - Misc. Offices	-	193,143	198,326	(5,183)	● -2.7%
2000 - Information Technology	(1,060,448)	5,426,711	6,109,245	(682,534)	● -12.6%
2100 - Administration	(779,777)	11,035,544	11,284,732	(249,188)	● -2.3%
2300 - Police	(7,690,568)	139,502,286	150,158,896	(10,656,610)	● -7.6%
2500 - Planning	-	842,233	779,392	62,841	● 7.5%
2600 - Transportation & Public Works	(1,821,490)	18,959,922	18,774,722	185,200	● 1.0%
2700 - Revenue	(434,782)	4,540,368	4,590,637	(50,269)	● -1.1%
2800 - Justice Services	(3,259,991)	22,961,886	25,576,730	(2,614,844)	● -11.4%
3100 - Garage Operations	-	361,428	319,720	41,708	● 11.5%
5000 - Human Services	(681,065)	3,602,350	3,705,099	(102,749)	● -2.9%
1030 - Health Fund					
4600 - Public Health	(5,421,195)	40,093,143	37,332,414	2,760,729	● 6.9%

Financial Plan Estimates

2023 Estimate 3/31/2023	General Revenue (1010)	Road & Bridge (1020)	Health (1030)	Parks (1050)	NFL Settlement (1060)	TOTAL
1/1/2023 Balance (Unaudited)	\$ 145.0	\$ 32.0	\$ 54.3	\$ 13.2	\$ 169.3	\$ 413.9
Est. Revenue	319.3	42.7	52.5	33.9	-	448.4
Est. Spending	(353.0)	(57.8)	(66.5)	(34.7)	-	(512.0)
Surplus/(Deficit)	(33.7)	(15.0)	(14.0)	(0.8)	-	(63.6)
%	-9.5%	-26.0%	-21.1%	-2.3%		-12.4%
One-Time Projects	(30.8)	-	-	-	-	(30.8)
Est. 12/31/2023 Balance	\$ 80.5	\$ 17.0	\$ 40.3	\$ 12.4	\$ 169.3	\$ 319.5
Reserve %	25.2%	39.7%	76.7%	36.7%		71.3%

Significant changes to the financial plan during the first quarter include:

- Increase to the 1/1/2023 beginning balance due to stronger than anticipated revenue performance in 2022, lower than expected 2022 expenditures, and additional transfers-in made during 2022.
- Revenue estimates remain unchanged but will be updated during the second quarter.
- Spending estimates have been revised to reflect supplemental appropriations adopted/anticipated to-date.
- One-time projects include:
 - \$6.0 million to demolish the Jamestown Mall
 - \$23.8 million for Police Department capital projects
 - \$1.0 million to update the Comprehensive Plan


Spark!

In March, PMB reinvigorated the Spark! Continuous Improvement & Innovation Program, which provides process improvement education and support to departments seeking to make their services more efficient and effective. PMB hosted its first Green Belt Workshop (Introduction to Process Improvement) in March with eighteen staff in attendance. The workshop borrows concepts from Lean Six Sigma and other quality improvement methodologies that will help staff better understand their processes, solve problems, improve the quality of their services, and reduce staff and customer frustration. Over the next 6 months, PMB plans to offer 6 more Green Belt Workshops and currently has over seventy-five staff registered. In addition to the educational opportunities, PMB will be providing direct support to individuals and work teams looking to improve their services.




Open Data Portal

The PMB Data Team plays a key role in leading the County's data transparency efforts. Recent additions to the [Open Data portal](#) include:




Turnover Data


- Employee turnover information for all position types in all budgeted funds
- Explore by year, department, location, job class, and reason for separation




Boards and Commission Appointments




Corrections Medicine Supplemental Dashboard



Corrections Medicine Dashboard



Justice Services Supplemental Dashboard



Justice Services Dashboard

(click the images above to view the dashboards)

Direct questions and comments about the contents of this report to PMB@stlouiscountymo.gov