

INTRODUCED: February 8, 2021

AN ORDINANCE No. 2021-022

To amend Ord. No. 2020-049, adopted May 11, 2020, which adopted the Fiscal Year 2020-2021 General Fund Budget and made appropriations pursuant thereto, by reducing total appropriations by \$1,753,657, transferring funds from various agencies and non-departmental programs and the Budget and Revenue Stabilization Contingency Reserve, and appropriating the transferred funds to various agencies and non-departmental programs.

Patron – Mayor Stoney

Approved as to form and legality
by the City Attorney

PUBLIC HEARING: FEB 22 2021 AT 6 P.M.

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That Ordinance No. 2020-049, adopted May 11, 2020, which adopted a General Fund Budget for the fiscal year commencing July 1, 2020, and ending June 30, 2021, and made appropriations pursuant thereto, is hereby amended by:

(a) Reducing total appropriations by \$1,753,657, and transferring funds from various agencies and non-departmental programs as shown on the attachments to this ordinance entitled “Attachment 1 – General Fund” and “Attachment 2 – Non-Departmental,” copies of which are attached to and incorporated into this ordinance;

AYES: 9 NOES: 0 ABSTAIN: _____

ADOPTED: FEB 22 2021 REJECTED: _____ STRICKEN: _____

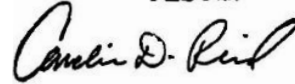
(b) Transferring funds in the amount of \$9,371,977 from the Budget and Revenue Stabilization Contingency Reserve created by section 12-263 of the Code of the City of Richmond (2020), as amended; and

(c) Appropriating the funds transferred by subsections (a) and (b) of this section to various agencies and non-departmental programs as shown on the attachments to this ordinance entitled “Attachment 1 – General Fund” and “Attachment 2 – Non-Departmental.”

§ 2. This ordinance shall be in force and effect upon adoption.

A TRUE COPY:

TESTE:



City Clerk



CITY OF RICHMOND

INTRACITY CORRESPONDENCE

O&R REQUEST

DATE: February 1, 2021

EDITION: 1

TO: The Honorable Members of City Council

THROUGH: The Honorable Levar M. Stoney, Mayor

THROUGH: Lincoln Saunders, Acting Chief Administrative Officer

THROUGH: John Wack, Director of Finance

SFR on behalf of John Wack

FROM: Jay A. Brown, Director, Budget and Strategic Planning

RE: FY2021 General Fund Re-appropriation Amendment

ORD. or RES. No.

PURPOSE: To amend the FY2021 General Fund Budget (Ord. 2020-049) by re-allocating funds between agencies to address projected FY2021 funding needs based on the second quarter expenditure forecast. This amendment seeks to reduce the general fund budget to meet obligations in addition to appropriating funds from the Budget and Revenue Stabilization Contingency Reserve to offset a projected shortfall in revenues.

REASON: Based on a review of the projections at the second quarter, an amendment is needed to re-balance the budget. This ordinance adjusts departmental appropriations using the second quarter forecast as a basis. The forecast will be submitted to the Finance and Economic Development Standing Committee by February 15th.

The second quarter projections indicate a net shortfall estimate of approximately (\$9,371,977) as of June 30, 2021.

This is in part the result of a projected shortfall in revenues of approximately (\$11,125,636) almost exclusively due to the continuation of the coronavirus pandemic hampering localities throughout the country. Revenue shortfalls are projected in the areas of Admissions, Meals, and Lodging taxes. Additionally, shortfalls are projected in personal property taxes as well as permits and other licenses.

The expenditure forecast projects a minor surplus of approximately \$1,753,658 due largely to the Administration's implementation of a hiring freeze on all non-essential positions and a moratorium on discretionary purchases as well as savings in anticipated debt service. It should be noted however, an increase in budgeted expenditures is expected within the Department of Public Works and the Department of Fire and Emergency Services due to the following factors:

The Department of Public Works is projected to experience a net overage of \$8.2M as follows:

- \$1.8M for unbudgeted expense for monument removal;

- \$300k estimated savings in electricity costs;
- \$500k in additional expenses for solid waste removal (more people at home results in more residential trash and less commercial trash); and
- \$6.2M in unforeseen cleaning expenses related to City facilities associated with COVID-19.

The Department of Fire and Emergency Services (exclusive of the CARES funding appropriation) is projected to experience a net overage of \$2.1M as follows:

- \$2.1M excess in overtime associated with the civil unrest, the current pandemic, and the number of current vacant sworn positions;
- \$209k in increased retirement related costs due to staffing turnover;
- \$544k in additional personnel costs associated with the department seeking to recruit critical sworn and civilian positions; and finally
- \$787k in anticipated savings associated with fleet.

Despite these specific departmental overages, general fund spending is projected to be slightly under budget. Projected savings are due to the CARES allocation, savings in Non-Departmental (due to savings in the City's payment to the Greater Richmond Convention Center Authority and RPS facility debt, both tied to lower than anticipated revenues), savings in city Debt service, and various other departments. These expense reductions offset the above referenced excess expenditures in DPW and Fire and Emergency Services.

The net projected shortfall supports staff's recommendation to appropriate from the Budget and Revenue Stabilization Contingency Reserve to meet projected expenditure needs of FY2021.

This ordinance request seeks to:

1. Decrease the total general fund budget by approximately \$1,753,658 (the amount of the projected expenditure savings);
2. Appropriate funds from the City's Budget and Revenue Stabilization Contingency Reserve of \$9,371,977 to offset the net revenue losses;
3. Transfer anticipated agency surpluses to those agencies projected to have a shortfall.

Even with the adoption of this ordinance, it is possible that additional changes or unforeseen events could result in additional variances. The Administration will revisit the projections for FY2021 in May after more revenue collection information is available and an additional three months of expenditures have posted and introduce another re-appropriation amendment, if needed.

RECOMMENDATION: The Administration recommends adoption of this ordinance.

BACKGROUND: As part of the "Well-managed Government" strategy, the Administration is requesting amendments to align agency budgets with projected expenditures. In past fiscal years, similar re-appropriation papers were adopted to adjust agency budgets at the third quarter. This year however, due to COVID-19, the City was projected to have a shortfall at the first and second quarter. It is prudent to introduce an amendment to realign the budget much earlier in the fiscal year, than in prior years, based on the continuation of the pandemic and its implications to the fiscal health of the City at this time.

Specifically, this request seeks to amend the FY2021 General Fund Budget (Ord. 2020-049) by re-allocating funds between agencies to reflect projected funding needs based on the second quarter expenditure forecast. This amendment seeks to reduce the total general fund budget by \$1,753,658 in addition to appropriating funds to cover revenue losses of an anticipated \$9,371,977, from the Budget and Revenue Stabilization Contingency Reserve.

SOURCE: (must select all that apply)

- New/increased revenue** (*complete the general fund new budget item detail chart*)(you must identify the amount of the new revenue or increase in revenue and the reason the new revenue or increase in revenue is available – do this in the Background section above)
- Existing general fund** (*complete general fund transfer budget item detail*)(you must identify the budget item to be reduced, the amount of the reduction, the reason for the reduction, and an analysis of the impact on each program or subprogram funded by that budget item – do this in the Background and Reason sections above)
- Fund Balance/Reserve/Contingency/Other Funding Source** (you must identify the specific source to be used (eg. Fund balance, reserve, contingency, or other), the amount of that funding source proposed to be used, and the reason for the use of that funding source – do this in the Background section above)

FISCAL IMPACT/COST (current FY):

- **If Adopted:** This ordinance will amend the F2021 general fund budgets of multiple departmental budgets (see attached) and will allow for the re-alignment of budgets based on projected expenditures.
- **If Not Adopted:** Several identified agencies, on the attachment, are likely to overspend their FY2021 appropriation, several agencies will not be able to meet projected obligations for June 30th, and there will not be sufficient revenues and other funding sources to cover currently projected general fund obligations.

FISCAL IMPLICATIONS (future FYs): There are no future fiscal implications/impacts as this is an amendment that impacts the current fiscal year. In the current fiscal year, the final budgets for various general fund departments would change to reflect their projected FY2021 obligations.

BUDGET AMENDMENT NECESSARY: Yes. An amendment is needed if funds are to be transferred between general fund departments and to modify the general fund budget.

REVENUE TO CITY: The FY2021 general fund revenue budget will also be increased by \$9,371,977 from the Budget and Revenue Stabilization Contingency Reserve fund. Additionally, various sources of currently budgeted general fund revenues will be modified up or down to reflect the second quarter projection expected levels.

DESIRED EFFECTIVE DATE: Upon adoption

REQUESTED INTRODUCTION DATE: February 8, 2021

CITY COUNCIL PUBLIC HEARING DATE: February 22, 2021

REQUESTED AGENDA: Consent Agenda

RECOMMENDED COUNCIL COMMITTEE: Waive

CONSIDERATION BY OTHER GOVERNMENTAL ENTITIES: None

AFFECTED AGENCIES: All General Fund Agencies

RELATIONSHIP TO EXISTING ORD. OR RES.: Amends 2020-049

REQUIRED CHANGES TO WORK PROGRAM(S): None

ATTACHMENTS:

Supplemental Amendment Ordinance Information GF (Attachment 1)

Supplemental Amendment Ordinance Information Non Departmental (Attachment 2)

Copy of FY2021 Second Quarter Revenue and Expenditure Projections (Attachment 3)

STAFF: Jay A. Brown, Director, Department of Budget and Strategic Planning
John Wack, Director of Finance

GENERAL FUND TRANSFER BUDGET ITEM DETAIL:
(*for item # and title, see ordinance #2020-049)

Existing Item – You must show the total appropriation/s for each budget item for your agency EXCEPT the budget item to receive funds

<u>FROM</u>					
<u>Item #</u>	<u>Title</u>	<u>Program</u> <u>(cost center #)</u>	<u>Subprogram</u> <u>(service code #)</u>	<u>Transfer</u> <u>Amount</u>	<u>New Appropriation</u> <u>Amount</u>

Existing Item – You must show the total appropriation for each modified budget item to receive funds, for your agency

OR

New Item – You must show the total appropriation for each modified budget item to receive funds, for your agency

*for a new item you must reference the next corresponding item # with a (.) decimal point, see ordinance #2018-057, FY2019 Program Level Budget)

<u>TO</u>

<u>Item #</u>	<u>Title</u>	<u>Program</u> <u>(cost center #)</u>	<u>Subprogram</u> <u>(service code #)</u>	<u>Transfer</u> <u>Amount/New</u> <u>Amount</u>	<u>New Appropriation</u> <u>Amount</u>
<u>Grand Total</u>					

*****Grand total for the New Appropriation Amount MUST match the TOTAL AGENCY budget requested as a result of this ordinance*****

Sources

Attachment 1 – General Fund

<u>Department</u>		<u>Cost Centers</u>	<u>FY2021</u>		
			<u>Modified Budget</u>	<u>Total Amendments</u>	<u>Final Budget</u>
Animal Control	08800	08801	1,862,911	177,964	2,040,875
Budget & Strategic Planning	02200	02201, 02202, 02203	1,449,795	(63,896)	1,385,899
Chief Administrative Officer	02100	02101, 02102	564,761	(223,674)	341,087
City Assessor	00800	00801, 00802, 00803, 00804	5,499,742	(38,105)	5,461,637
City Attorney	01000	01001, 01002	4,042,992	(53,559)	3,989,433
City Auditor	00900	00901, 00902, 00903	1,988,960	(76,425)	1,912,535
City Clerk	00400	00401	993,029	(40,045)	952,984
City Council	00200	00201, 00202, 00203, 00204, 00205, 00206, 00207, 00208, 00209, 00210, 00211	1,488,704	57,720	1,546,424
City Debt	00100	00101, 00102	77,966,859	(1,300,000)	76,666,859
City Sheriff	01600	01601, 01602, 01603, 01604	42,094,504	1,093,466	43,187,970
City Treasurer	05200	05201	218,889	551	219,440
Council Chief Of Staff	00600	00601, 00602, 00603, 00604	1,321,975	(100,998)	1,220,977
Court Services Unit	05500	05501	222,352	(5,061)	217,291
Department Emergency Communication (DEC)	08700	08701, 08720	5,219,927	140,473	5,360,400
Department of Citizen Service and Response	07300	07301	2,239,787	(10,800)	2,228,987
Department of Housing and Community Development	03800	03801, 03802, 03803	1,476,055	(12,093)	1,463,962
Economic & Comm Development	03600	03601, 03602, 03603, 03604, 03605, 03606, 03607, 03610, 03612	2,669,150	(24,217)	2,644,933
Finance	02500	02501, 02502, 02503, 02504, 02505, 02506, 02507, 02508, 02509, 02510, 02511, 02517, 02518, 02519, 02520, 02521, 02522	10,623,798	(419,981)	10,203,817
Fire & Emergency Services	04200	04201, 04202, 04203, 04204, 04205, 04206, 04208, 04209, 04210, 04212	92,248,200	(924,803)	91,323,397
General Registrar	01700	01701, 01702	4,022,993	5,766	4,028,759
Human Resources	01200	01201, 01202, 01203, 01204, 01205, 01206, 01207, 01208	4,282,980	(98,111)	4,184,869
Human Services	01400	01401, 01402, 01403, 01404, 01405, 01406, 01407, 01408, 01409, 01411	1,322,395	(25,659)	1,296,736
Inspector General	01100	01101	579,728	1,659	581,387

Department	Cost Centers	FY2021			
		Modified Budget	Total Amendments	Final Budget	
Judiciary - Commonwealth Attorney	01301	01301	6,528,099	249,627	6,777,726
Judiciary - Circuit Court	01302	01302	4,034,893	(38,999)	3,995,894
Judiciary - Adult Drug Court	01303	01303	647,643	872	648,515
Judiciary - Criminal/Manchester		01304, 01305	79,781	0	79,781
Judiciary - Traffic Court	01306	01306	59,457	(34,670)	24,787
Judiciary - Civil Court	01307	01307	69,600	(10,409)	59,191
Judiciary - Special Magistrate	01308	01308	37,826	(18,326)	19,500
Justice Services	01500	01501, 01502, 01503, 01504, 01505, 01506, 01507, 01508, 01509, 01510, 01511, 01512, 01513, 01514, 01517, 01518	9,499,190	(214,670)	9,284,520
Juvenile & Domestic Relations Court	01900	01901, 01902	222,995	(1,530)	221,465
Mayor's Office	08500	08501	1,175,676	(33,999)	1,141,677
Minority Business Development	03400	03401, 03402, 03403	995,303	(2,208)	993,095
Non Departmental	79000	(see attached document)	84,664,300	(7,354,237)	77,310,063
Office of Community Wealth Building	08900	08901, 08902, 08903, 08904, 08910	2,165,974	(328,861)	1,837,113
Parks & Recreation	03000	03001, 03002, 03003, 03004, 03005, 03006, 03007, 03008, 03009, 03010, 03011, 03012, 03013, 03014, 03015, 03016, 03017, 03018, 03020, 03021, 03022, 03023, 03025, 03026, 03027, 03028, 03029, 03031, 03032, 03033, 03034, 03035, 03036, 03037, 03041, 03042, 03043, 03044, 03045, 03046, 03047	18,217,662	(80,076)	18,137,586
Planning & Development Review	00500	00501, 00502, 00503, 00504, 00505, 00507, 00508	10,891,674	(13,991)	10,877,683
Police Department	04100	04120, 04121	96,374,907	(125,554)	96,249,353
Press Secretary	03700	03701	512,851	(34,839)	478,012
Procurement Services	08400	08401, 08402	1,608,253	(515)	1,607,738
Public Health	02800	02801	4,563,490	0	4,563,490
Public Library	00300	00301, 00302, 00303, 00304, 00305, 00306, 00312	5,824,398	(2,913)	5,821,485
Public Works	02900	02901, 02902, 02903, 02904, 02905, 02906, 02907, 02908, 02909, 02910, 02911, 02912, 02913, 02914, 02915, 02921.	37,778,717	8,234,390	46,013,107

<u>Department</u>		<u>Cost Centers</u>	<u>FY2021</u>		
			<u>Modified Budget</u>	<u>Total Amendments</u>	<u>Final Budget</u>
		02925, 02926, 02927, 02934, 02939			
Richmond Public Schools	07800	07801	181,694,074	0	181,694,074
Social Services	02700	02701, 02702, 02703, 02704, 02705, 02706, 02707, 02708, 02709, 02710, 02711, 02712, 02713, 02714, 02715, 02716, 02717, 02718, 02719, 02720, 02721, 02722, 02723, 02724, 02725, 02726, 02727, 02728	54,248,232	(2,921)	54,245,311
<u>Grand Total</u>			786,295,482	(1,753,657)	784,541,825

Attachment 2 – Non-Departmental

<u>Non-Departmental Agency</u>	<u>FY2021 Current Modified Amounts</u>	<u>Adjusted Amount</u>	<u>New Appropriated Amount</u>
Advisory Council for the VTCC	30,000		30,000
Affordable Housing Trust Fund	2,900,000		2,900,000
African Community Network	-		-
Art 180, Inc.	5,000		5,000
Better Housing Coalition	39,840		39,840
The Black History Museum & Cultural Center of Virginia, Inc.	100,000		100,000
Boaz & Ruth, Inc.	15,000		15,000
Boys and Girls Club of Metro Richmond	-		-
Capital Area Health Network	-		-
Capital Area Partnership Uplifting People, Inc. (CAPUP)	102,856		102,856
Capital Regional Workforce Partnership	80,200		80,200
CARITAS	50,000		50,000
Central Virginia Legal Aid Society, Inc.	37,500		37,500
Commonwealth Catholic Charities	100,000		100,000
Communities In Schools of Richmond, Inc.	400,000		400,000
Conexus	52,038		52,038
The Cross-Over Ministry, Inc.	20,000		20,000
Culture Works, Inc.	356,400		356,400
Daily Planet, Incorporated	30,000		30,000
East End Teen Center	20,000		20,000
Emergency Shelter, Inc. (dba HomeAgain)	50,000		50,000
Enrichmond Foundation	75,000		75,000
Family Lifeline	-		-
Feed More, Inc.	100,000		100,000
Clayco, Inc. (Economic Development Grant through EDA)	300,000		300,000
Girls for a Change (Camp Diva)	15,000		15,000
GRCCA Operating Subsidy	8,312,409	(4,712,409)	3,600,000
Greater Richmond Fit for Kids, Inc	-		-
Greater Richmond Partnership, Inc.	385,000		385,000
Groundwork RVA, Inc. (for Green Team)	60,000		60,000
Greater Richmond Transit Co. Equipment Note	344,493		344,493
Greater Richmond Transit Co. (GRTC)	7,957,683		7,957,683

<u>Non-Departmental Agency</u>	<u>FY2021 Current Modified Amounts</u>	<u>Adjusted Amount</u>	<u>New Appropriated Amount</u>
The Healing Place	60,000		60,000
Health Brigade (formerly Fan Free Clinic)	30,000		30,000
Healthy Hearts Plus II, Inc.	20,000		20,000
Higher Achievement Program, Inc.	50,000		50,000
Housing Opportunities Made Equal of Virginia, Inc. (for Eviction Diversion Program)	485,140		485,140
Homeward	30,000		30,000
J Sargeant Reynolds Community College (Capital)	232,752		232,752
J Sargeant Reynolds Community College (Operating)	83,415		83,415
J Sargeant Reynolds Community College Educational Foundation	130,000		130,000
Junior Achievement of Central Virginia, Inc.	16,000		16,000
Lewis Ginter Botanical Garden, Inc.	25,000		25,000
Local Initiatives Support Corporation (LISC)	50,000		50,000
Maymont Contribution	460,000		460,000
Med-Flight (Chesterfield County)	5,200		5,200
ChildSavers - Memorial Child Guidance Clinic	50,000		50,000
Metropolitan Richmond Sports Backers, Incorporated	150,000		150,000
MetroCare Water Assistance Program	200,000		200,000
The Metropolitan Business League of Richmond, Virginia	75,000		75,000
Middle School Renaissance dba Next Up, LLC	362,500		362,500
Neighborhood Resource Center, Inc. - Fulton	36,000		36,000
Offender Aid and Restoration of Richmond, Inc.	75,000		75,000
Other Post-Employment Benefits (OPEB) Trust	250,000		250,000
Peter Paul Development Center, Inc.	50,000		50,000
Elder Homes (dba Project Homes)	-		-
Reach Out and Read	-		-
Reserve for Contingencies (COVID-19)	300,000		300,000
Retirees Expenses	3,600,000		3,600,000
Richmond Ambulance Authority	5,000,000		5,000,000
Richmond Behavioral Health Authority (RBHA)	3,428,240		3,428,240
The Richmond Boys Choir	35,000		35,000

<u>Non-Departmental Agency</u>	<u>FY2021 Current Modified Amounts</u>	<u>Adjusted Amount</u>	<u>New Appropriated Amount</u>
Richmond Community of Caring	40,000		40,000
Richmond Metropolitan Convention & Visitors Bureau (Richmond Region Tourism)	1,890,290		1,890,290
Richmond Performance Arts Alliance (RPAA)	180,000		180,000
Richmond Police Athletic League	-		-
Richmond Regional Planning District Commission (RRPDC)	158,436		158,436
Ridefinders	7,500		7,500
Robinson Theater Community Arts Center	15,000		15,000
RPAC, LLLP Payment	250,000		250,000
Public Defender Salary Supplements			-
Greater Richmond SCAN (Stop Child Abuse Now), Inc.	15,000		15,000
The Senior Center of Greater Richmond, Inc.	19,000		19,000
Senior Connections, The Capital Area Agency on Aging	40,000		40,000
Side by Side	-		-
Sister Cities Commission	10,000		10,000
SOAR 365	39,000		39,000
South Richmond Adult Daycare Center	-		-
Stone Brewing Co., LLC (Conditional Real Estate Grant though EDA)	440,000		440,000
Stone Brewing Co., LLC (Economic Development Grant through EDA)	450,000		450,000
Storefront for Community Design	45,000		45,000
Tax Relief - Elderly/Disabled	4,266,000	(261,584)	4,004,416
The Literacy Lab	96,250		96,250
The Podium Foundation	17,500		17,500
The Richmond Symphony	50,000		50,000
The Salvation Army	-		-
Transfer to IT Internal Service Fund	18,997,152		18,997,152
Transfer to Risk Management Internal Service Fund	9,969,293	(1,775)	9,967,518
Transfer to RPS Capital Construction Special Reserve Fund	8,524,681	(2,327,594)	6,197,087
Capital Center of Virginia	-		-
Venture Richmond, Inc. (for Downtown Municipal Services)	900,000		900,000
Venture Richmond, Inc. (for Festivals and Parades)	265,000		265,000
Venture Richmond, Inc. (for Manchester)	-		-
VHA/RNH Subsidy	60,700	(50,875)	9,825

<u>Non-Departmental Agency</u>	<u>FY2021 Current Modified Amounts</u>	<u>Adjusted Amount</u>	<u>New Appropriated Amount</u>
Virginia Cooperative Extension - Richmond	35,000		35,000
Virginia Hispanic Chamber of Commerce	-		-
Virginia Literacy Foundation	63,832		63,832
Virginia Supportive Housing	40,000		40,000
Wyeth LLC (GSK) (Economic Development Grant through EDA)	55,000		55,000
Wyeth LLC (Pfizer) (Economic Development Grant through EDA)	65,000		65,000
Young Men's Christian Association of Greater Richmond (for Out of School Time)	382,000		382,000
Young Men's Christian Association of Greater Richmond (for Power Scholars Academy)	-		-
YWCA Richmond	50,000		50,000
Grand Total	84,664,300	(7,354,237)	77,310,063

Sources

	2020 Budget	2020 Actual	2020 Change	2020 % Change	2020 % Change	2020 % Change
Revenue from Local Sources						
General Property Taxes						
Machinery & Tools Taxes	11,399,915	11,399,915	71,812	13,867,882	467,767	103%
Penalties and Interest - Interest	2,969,891	2,969,891	1,388,135	2,524,872	354,981	113%
Penalties and Interest - Penalty	2,784,614	2,784,614	1,132,347	2,716,949	(63,664)	97%
Personal Property Taxes- Current	37,262,847	37,262,847	2,482,578	35,163,689	(2,129,178)	94%
Personal Property Taxes- Delinquent	6,439,983	6,439,983	2,448,882	6,334,394	74,639	101%
Real and Personal Public Service Corporation Property Taxes- Personal Property Current	9,451,418	9,451,418	347,869	9,111,649	(139,989)	96%
Real and Personal Public Service Corporation Property Taxes- Personal Property Delinquent	497,812	497,812	(891,932)	497,812		100%
Real and Personal Public Service Corporation Property Taxes- Real Property Current	2,325,476	2,325,476	(79,347)	2,288,835	63,415	104%
Real Property Taxes- Current	301,250,623	301,250,623	30,118,780	304,091,178	3,338,555	101%
Real Property Taxes- Delinquent	11,629,380	11,629,380	4,801,476	10,903,821	(625,559)	93%
Total General Property Taxes	387,913,129	387,913,129	51,811,199	399,850,129	1,181,987	100%
Other Local Taxes						
Admission Taxes	2,485,941	2,485,941	71,480	772,543	(1,611,178)	12%
Bank Stock Taxes	2,996,071	2,996,071	-	3,418,280	(377,871)	94%
Business Licenses Taxes	31,448,626	31,448,626	848,248	31,614,371	(164,254)	99%
Cigarette Tax	2,735,000	2,735,000	1,738,586	3,248,137	493,137	118%
Consumer Utility Taxes	18,316,946	18,316,946	4,968,054	18,857,088	340,140	102%
Local Sales & Use Tax	35,416,829	35,416,829	12,568,981	34,199,051	942,222	103%
Motor Vehicle Licenses	6,837,438	6,837,438	1,546,115	6,522,134	(135,124)	92%
Other Local Taxes	510,649	510,649	401,293	1,140,037	629,348	223%
Prepared Food Taxes	13,468,822	13,468,822	10,088,267	24,130,417	(9,138,185)	73%
Prepared Food Taxes- School Facilities	8,524,681	8,524,681	2,567,476	6,157,687	(2,377,994)	72%
Short-Term Rental Tax	125,153	125,153	30,218	61,025	(42,129)	68%
Transient Lodging Taxes	8,112,409	8,112,409	1,677,154	3,603,000	(4,712,409)	43%
Total Other Local Taxes	158,138,625	158,138,625	24,588,864	147,342,525	(16,796,800)	89%
Permits, Privilege Fees, and Regulatory Licenses						
Annual Licenses	-	-	1,814	-	-	-
Permits and Other Licenses	15,885,147	15,885,147	5,303,288	13,661,447	(2,223,700)	86%
Total Permits, Privilege Fees, and Regulatory Licenses	15,885,147	15,885,147	5,303,288	13,661,447	(2,223,700)	86%
Fines & Forfeitures						
Fines & Forfeitures	-	-	2,497	4,443	4,443	-
Total Fines & Forfeitures	-	-	2,497	4,443	4,443	0%
Revenue from Use of Money and Property						
Revenue from Use of Money	209,000	209,000	121,720	203,217	(5,783)	97%
Revenue from Use of Property	209,000	209,000	121,720	203,217	(5,783)	97%
Total Revenue from Use of Money and Property	209,000	209,000	121,720	203,217	(5,783)	97%
Charges for Services						
Charges for Finance	801,152	801,152	120,216	801,152		100%
Charges for Fire and Retain Services	158,623	158,623	66,180	152,000	(6,623)	96%
Charges for Information Technology	18,805	18,805	2	800	(18,005)	3%
Charges for Law Enforcement and Traffic Control	212,000	212,000	47,862	95,284	(116,716)	45%
Charges for Library	23,750	23,750	474	800	(22,950)	3%
Charges for Maintenance of Highways, Streets, Bridges, and Sidewalks	-	-	-	-	-	-
Charges for Other Protection	111,000	111,000	37,891	103,000	(8,000)	93%
Charges for Parks and Recreation	127,122	127,122	13,862	15,586	(111,542)	12%
Charges for Planning and Community Development	47,029	47,029	14,257	62,504	16,455	133%
Charges for Sanitation and Waste Removal	17,891,833	17,891,833	6,831,568	17,891,833		100%
Court Costs	5,717,702	5,717,702	2,489,228	6,206,175	488,473	109%
Other	9,515	9,515	11,853	9,515		100%
Total Charges for Services	25,115,751	25,115,751	12,862,859	25,128,881	273,652	100%
Miscellaneous Revenue						
Miscellaneous	1,118,185	1,118,185	942,514	2,344,913	1,026,528	178%
Payments in Lieu of Taxes from Enterprise Activities	19,527,436	19,527,436	1,476,518	19,527,436		100%
Total Miscellaneous Revenue	20,645,621	20,645,621	2,419,032	22,072,389	1,406,528	105%
Recovered Costs						
Recovered Costs	5,522,979	5,522,979	819,385	5,711,975	(311,804)	94%
Total Recovered Costs	5,522,979	5,522,979	819,385	5,711,975	(311,804)	94%
Revenue from Local Sources Total	612,436,882	612,436,882	89,868,848	596,894,688	(14,958,227)	97%

	FY2021 Actuals	FY2021 Amended Budget	FY2021 Projections	FY2021 Projections	Variance	Amended Budgets
			April 1 - 30, 2021	Projections	Primary	End of Fiscal Year
Other Financing Sources						
Non-Revenue Receipts						
Insurance Recovery				5,000,000		5,000,000
Total Non-Revenue Receipts				5,000,000		5,000,000
Revenue from Other Financing Sources Total				5,000,000		5,000,000
Revenue from the Commonwealth						
Non-Categorical Aid						
Auto Rental Tax	821,846	821,846	298,258	821,846		100%
Communications Sales and Use Tax	14,440,680	14,440,680	3,425,429	14,440,680		100%
Miscellaneous Non-Categorical Aid	240,000	240,000	72,133	1,238,932	2,798,932	1349%
Mobile Home Titling Taxes	3,807	3,807	900	3,807		100%
Personal Property Tax Reimbursement	16,708,749	16,708,749	1,616,489	16,708,749		100%
Rolling Stock Tax	123,439	123,439		123,439		100%
Tax on Debits	1,000,000	1,000,000		1,000,000		100%
Total Non-Categorical Aid	31,432,721	31,432,721	7,521,789	30,429,873	2,998,852	107%
Shared Expenditures (Categorical)						
State Shared Expenses- City Treasurer	147,423	147,423	56,714	148,408	(7,987)	97%
State Shared Expenses- Commonwealth Attorney	1,413,256	1,413,256	1,405,672	1,387,284	(26,974)	97%
State Shared Expenses- Finance	718,859	718,859	254,478	718,859		100%
State Shared Expenses- General Registrar	91,829	91,829		91,829		100%
State Shared Expenses- Sheriff	16,600,000	16,600,000	3,438,604	16,578,528	(21,472)	100%
State Shared Expenses- Welfare and Social Services						
Total Shared Expenditures (Categorical)	20,981,481	20,981,481	7,256,368	20,846,708	(134,773)	100%
Categorical Aid						
Education						
Library	183,000	183,000	43,580	183,000	25,000	114%
Public Safety	19,730,347	19,730,347	8,611,593	17,873,264	(1,857,083)	100%
Public Works						
Welfare and Social Services	15,430,261	15,430,261	3,611,633	16,631,134	1,021,063	106%
Total Categorical Aid	35,543,508	35,543,508	14,275,807	34,514,598	(998,910)	102%
PLDT (Payments in Lieu of Taxes)						
Service Charges	1,896,623	1,896,623	1,881,670	1,896,623		100%
Total PLDT (Payments in Lieu of Taxes)	1,896,623	1,896,623	1,881,670	1,896,623		100%
Revenue from the Commonwealth Total	61,670,895	61,670,895	30,654,785	57,579,642	(4,091,253)	100%
Revenue from the Federal Government						
Non-Categorical Aid						
Other Federal Revenue		43,391,306	34,604,986	37,379,472	(2,821,834)	97%
Total Non-Categorical Aid		43,391,306	34,604,986	37,379,472	(2,821,834)	
Categorical Aid						
Social Services	24,608,836	24,608,836	8,808,544	24,282,701	(326,135)	97%
Total Categorical Aid	24,608,836	24,608,836	8,808,544	24,282,701	(326,135)	97%
Revenue from the Federal Government Total	24,608,836	64,738,142	43,413,530	61,662,173	(1,154,009)	95%
Utilities						
Utilities						
Utilities			12,585	65,970	65,970	0%
Total Utilities			12,585	65,970	65,970	0%
Revenue from Utilities Total			12,585	65,970	65,970	
Transfers-In						
Transfers-In						
Transfers-In	12,140,104	12,140,104		12,140,104		100%
Total Transfers-In	12,140,104	12,140,104		12,140,104		100%
Amended Encumbrance (General Fund Portion) Total:		2,836,628		2,836,628		

All Projections are based on data collected at a point in time.
All Projections could change as more data becomes available at year end closing.
*Note very minor discrepancies may exist due to rounding

Uses

Agency	FY 2021 Adopted Budget	FY 2021 Current Budget	Expenditures through Dec 31st	FY 2021 Year End Projection	Variance Current vs Projection (surplus/shortfall)	
Culture & Recreation						
Library	5,743,900	5,824,398	2,486,870	5,821,485	913	99.9%
Parks Rec	18,216,520	18,217,862	8,009,517	18,137,586	80,076	99.6%
Debt						
Debt	77,966,859	77,966,859	34,209,381	76,688,859	1,300,000	98.3%
Education						
RPS	181,694,074	181,694,074	90,847,038	181,694,074		100.0%
General Government						
Assessor	4,782,289	5,499,742	1,842,690	5,461,837	38,105	99.3%
Auditor	1,986,484	1,988,900	840,177	1,912,535	76,425	96.2%
Budget	1,420,707	1,449,795	584,098	1,385,899	63,896	95.6%
Chief Adm Officer	584,761	584,761	186,166	341,087	223,674	60.4%
City Attorney	4,042,992	4,042,992	1,695,021	3,989,433	53,559	98.7%
City Clerk	993,029	993,029	379,752	952,984	40,045	96.0%
City Council	1,488,704	1,488,704	583,403	1,548,424	(57,720)	103.9%
City Treasurer	216,888	216,889	84,402	219,440	(551)	100.3%
Citizen Service & Response	2,239,787	2,239,787	978,234	2,228,987	10,800	99.6%
Council Chief of Staff	1,321,975	1,321,975	583,490	1,220,977	100,998	92.4%
Econ Dev	2,664,858	2,669,150	698,717	2,644,933	24,217	99.1%
Finance	9,985,678	10,623,798	3,830,514	10,203,817	419,981	96.0%
General Registrar	3,930,368	4,022,993	2,008,515	4,028,759	(5,766)	100.1%
Housing & Comm Development	1,478,055	1,478,055	376,260	1,463,962	12,093	99.2%
Human Resources	4,275,416	4,282,980	1,782,691	4,184,889	98,111	97.7%
Info Tech						
Inspector General	579,728	579,728	265,603	581,387	(1,659)	100.3%
Mayor's Office	1,175,676	1,175,676	527,136	1,141,677	33,999	97.1%
Minority Business Development	995,268	995,303	372,645	993,095	2,208	99.8%
Planning & Dev Review	10,722,320	10,891,674	4,685,870	10,877,683	13,991	99.9%
Press Secretary	512,851	512,851	199,016	478,012	34,839	93.2%
Procurement Serv	1,589,853	1,608,253	686,664	1,607,738	515	100.0%
Business, Streets, Sanitation & Public						
Public Works	37,838,619	37,778,717	19,518,719	46,013,107	(8,234,390)	121.8%
Human Services						
Justice Services	9,499,191	9,499,190	3,703,929	9,284,520	214,670	97.7%
Office of DCAOMS	1,321,643	1,322,395	577,227	1,296,738	25,659	98.1%
RCH - Health	4,563,490	4,563,490	2,281,745	4,563,490		100.0%
Social Services	54,247,515	54,248,232	23,279,692	54,245,310	2,921	100.0%
Office of Community Wealth Building	2,165,455	2,185,974	840,686	1,837,113	328,861	84.6%
Non-Departmental						
Non-Departmental	84,663,220	84,664,300	32,738,038	77,310,063	7,354,237	91.3%
Public Safety & Judiciary						
Animal Control	1,862,745	1,862,911	938,917	2,040,875	(177,964)	109.6%
Emergency Communications	5,121,004	5,219,927	2,381,183	5,360,400	(140,473)	102.7%
Fire & Emer Svcs	52,037,737	52,038,894	24,792,464	54,137,317	(2,098,423)	104.0%
		**Fire & Emer Svcs - CARES Funding	40,209,306	37,186,080	3,023,226	92.6%
J & DR Court	222,995	222,995	99,483	221,465	1,530	99.3%
13th District Court Services Unit	222,352	222,352	98,422	217,291	5,061	97.7%
Jail/Sherrif	42,064,115	42,094,504	18,783,606	43,187,970	(1,093,466)	102.8%
Judiciary - Adult Drug Ct	647,643	647,843	313,736	648,515	(872)	100.1%
Judiciary - Cir Ct	4,034,893	4,034,893	1,797,805	3,995,894	38,999	99.0%
Judiciary - CW Atty	6,528,098	6,528,099	3,118,830	6,777,728	(249,627)	103.8%
Judiciary - Other	248,685	248,684	48,158	183,259	63,405	74.3%
Police	96,371,697	96,374,907	47,150,770	96,249,353	125,554	99.9%
Grand Total	744,050,117	786,296,480	375,922,282	784,541,823	1,753,658	99.8%

All Projections are based on data collected at a point in time.

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**Fire & Emer Svcs - CARES funding is appropriated within Fire & EMS Svcs' budget

*Note very minor discrepancies may exist due to rounding