

**CITY OF CHARLOTTESVILLE, VIRGINIA  
CITY COUNCIL AGENDA**



<b>Agenda Date:</b>	April 20, 2020
<b>Action Required:</b>	Approve Resolution
<b>Staff Contacts:</b>	Tarron Richardson, City Manager
<b>Presenter:</b>	Tarron Richardson, City Manager
<b>Title:</b>	Establishing a Plan for Adopting the Budget for Fiscal Year 2020-2021

**Background:**

The COVID-19 pandemic has had a significant impact on the City's finances. As staff continues to monitor revenues and expenditures on a daily basis, it is becoming quite evident that there will continue to be financial losses in both fiscal year (FY) 20 and FY21. Since this has become our new reality, steps are being taken to reduce expenditures. Our goal is to avoid the possibility of using fund balance or reserves for expenditures in FY20 and FY21. Currently, projections for FY21 are signaling that there will be more than \$5M in lost revenues. As a result of this estimated loss in revenue, it is unrealistic at this time to move forward with the proposed \$7.7M in new revenues for FY21 as previously discussed during our City Council meeting on Monday, March 16, 2020.

Since that time, the planned work sessions to further discuss the proposed FY21 budget were rescheduled as result of COVID-19. Although this has presented a challenge in terms of finalizing the proposed budget for FY21, the City must still adopt its annual FY budget by Tuesday, June 30, 2020. Due to this requirement, I am recommending that our FY21 budget emulate the expenditure budget for FY20. This will also be inclusive of deferring the Capital Improvement Program (CIP) for a year. These funds (\$7M) will be used as a reserve to address revenue losses and any unforeseen costs that are created by COVID-19. The forecasted revenues for FY21 will also be revised, which will account for the estimated \$5M in lost revenue.

The recommended course of action for Council would be as follows:

1. Monday, April 20, 2020-Council would approve this Resolution to authorize the FY2020 expenditure budget as a base for the FY 2021 Proposed Budget.
2. Monday, May 18, 2020-Council would hold a Public Hearing pursuant to Virginia Code Section 15.2-2506 on the FY2021 Proposed Budget
3. Monday, June 1, 2020-Council would hold the vote to adopt the FY2021 Budget

**Alignment with City Council’s Vision and Strategic Plan:**

This recommendation aligns with the Council Vision for Economic Sustainability, and Strategic Plan Goal 5: A Well-Managed and Responsive Organization.

**Community Engagement:**

A Public Hearing would be held on Monday, May 18, 2020, which will provide the public with an opportunity to speak with Council regarding the proposed budget.

**Budgetary Impact:**

Council per the Virginia State Code must adopt a budget by no later than Tuesday, June 30, 2020.

**Recommendation:**

Staff recommends Council take action to authorize the vote on this recommendation and hold a public hearing on the FY2021 budget on Monday, May 18, 2020.

**Alternatives:**

If this resolution is not approved, Council may make other recommendations to staff.

**Attachments:**

- Resolution
- FY2021 Revised Revenues
- FY2021 Revised Expenditures

**RESOLUTION ESTABLISHING PLAN FOR  
CITY COUNCIL TO  
ADOPT THE BUDGET FOR FISCAL YEAR 2020-2021**

**WHEREAS**, the Charlottesville City Council adopted a Resolution on March 12, 2020 authorizing the Charlottesville City Manager to declare an emergency due to the potential spread of COVID-19; and

**WHEREAS**, the Charlottesville City Council adopted an emergency ordinance on March 25, 2020 pursuant to Virginia Code Section 15.2-1413 which waived statutorily-mandated timeframes created by local laws; and

**WHEREAS**, the COVID-19 emergency has and will have significant impacts on the City's revenues thus making the previously FY 2021 Proposed Budget presented to Council on March 16, 2020 no longer viable; and

**WHEREAS**, Charlottesville City Code Section 11-2 states that the fiscal year budget shall be adopted by April 15<sup>th</sup> of each calendar year.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Charlottesville, Virginia, that Council will hereby authorize a vote to move forward with the revised budgetary figures provided herein and authorize a public hearing to be held on May 18, 2020.

## FY 2020 and FY 2021 Revised General Fund Revenue Estimates

	Adopted 2019-2020	Revised 2019-2020	Year to Date Actuals (as of 4 14-2020)	\$ Change (from Adopted FY 20 Budget to Revised FY20)	% Change (from Adopted FY 20 Budget to Revised FY20)	Proposed 2020-2021	Revised 2020-2021	\$ Change (from Proposed FY 21 Budget to Revised FY21)	% Change (from Proposed FY 21 Budget to Revised FY21)	Notes
<b>TAXES</b>										
Real Estate Taxes	\$73,337,626	\$73,337,626	\$36,283,201	\$0	0.00%	\$78,353,270	\$78,353,270	\$0	0.00%	FY21 Based on actual assessments for CY 2020 and a 3% projected increase in assessments in CY 21.
Personal Property Tax	\$9,300,000	\$9,700,000	\$5,337,233	\$400,000	4.30%	\$9,600,000	\$9,800,000	\$200,000	2.08%	Per Commissioner of Revenue/Treasurer - see tab labeled Assumptions as of 4-15-20.
Public Service Corporation Tax	\$1,428,230	\$1,459,389	\$1,457,867	\$31,159	2.18%	\$1,459,389	\$1,459,389	\$0	0.00%	Per Commissioner of Rev and Treasurer
Pen/Into on Delinquent Taxes	\$350,000	\$381,000	\$381,713	\$31,000	8.86%	\$415,000	\$415,000	\$0	0.00%	Per City Treasurer - FY20 matches amount collected through 4-15-2020
Utility Taxes	\$4,926,600	\$4,600,000	\$3,663,861	(\$326,600)	-6.63%	\$5,024,112	\$5,024,112	\$0	0.00%	FY21 Per Long Term Forecast projections and actuals trends. This revenue represents only the utility taxes collected from the City's gas and water operations and consumer utility tax for electric service.
Virginia Communications Sales and Use Tax	\$2,800,000	\$2,600,000	\$1,988,892	(\$200,000)	-7.14%	\$2,600,000	\$2,600,000	\$0	0.00%	This includes consumer tax for telephones and cable, and cable franchise taxes. Showing a continual downward trend since about 2013 due to increased cell phone usage and decreased land lines as well as increased internet subscription services for entertainment and decreased usage of traditional cable services.
Franchise Taxes	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	Franchise Taxes revenue now part of the <b>Virginia Communications Sales and Use Tax</b> .
Tax on Bank Stock	\$1,300,000	\$1,100,000	\$0	(\$200,000)	-15.38%	\$1,400,000	\$1,200,000	(\$200,000)	-14.29%	Per Commissioner of Revenue.
Tax on Wills & Deeds	\$600,000	\$655,000	\$655,472	\$55,000	9.17%	\$600,000	\$625,000	\$25,000	4.17%	
Sales & Use Tax	\$12,000,000	\$11,698,855	\$9,356,650	(\$301,145)	-2.51%	\$12,357,625	\$11,504,331	(\$853,294)	-6.90%	Per Commissioner of Revenue/Treasurer - see tab labeled Assumptions as of 4-15-20.
Rolling Stock Tax	\$18,380	\$19,319	\$19,319	\$939	5.11%	\$19,319	\$19,319	\$0	0.00%	Virginia Department of Planning and Budget
Transient Room Tax	\$6,535,753	\$5,426,762	\$4,722,943	(\$1,108,991)	-16.97%	\$6,900,000	\$6,282,721	(\$617,279)	-8.95%	Per Commissioner of Revenue. FY20 projection includes additional revenue from a 1% rate increase - see tab labeled Assumptions as of 4-15-20.
Meals Tax	\$12,444,000	\$10,600,011	\$8,882,236	(\$1,843,989)	-14.82%	\$12,692,880	\$11,842,493	(\$850,387)	-6.70%	Per Commissioner of Revenue/Treasurer - see tab labeled Assumptions as of 4-15-20.
Short-Term Rental Tax	\$60,000	\$60,000	\$49,724	\$0	0.00%	\$60,000	\$60,000	\$0	0.00%	Per Treasurer/Commissioner of Revenue
Cigarette Tax	\$615,000	\$575,000	\$526,544	(\$40,000)	-6.50%	\$575,000	\$575,000	\$0	0.00%	Per City Treasurer
Recordation Tax Receipts	\$205,223	\$205,223	\$146,404	\$0	0.00%	\$205,223	\$205,223	\$0	0.00%	Virginia Department of Planning and Budget
Vehicle Daily Rental Tax	\$110,000	\$92,000	\$86,812	(\$18,000)	-16.36%	\$110,000	\$82,500	(\$27,500)	-25.00%	
<b>Taxes Subtotal</b>	<b>\$126,030,812</b>	<b>\$122,510,185</b>	<b>\$73,558,871</b>	<b>(\$3,520,627)</b>	<b>-2.79%</b>	<b>\$132,371,818</b>	<b>\$130,048,358</b>	<b>(\$2,323,460)</b>	<b>-1.76%</b>	
<b>LICENSES AND PERMITS</b>										
Business & Professional Licenses	\$7,700,000	\$8,000,000	\$7,836,623	\$300,000	3.90%	\$8,300,000	\$6,225,000	(\$2,075,000)	-25.00%	Per Commissioner of Revenue - see tab labeled Assumptions as of 4-15-20.
Vehicle Licenses	\$915,000	\$900,000	\$199,944	(\$15,000)	-1.64%	\$900,000	\$900,000	\$0	0.00%	Per City Treasurer/Commissioner of Revenue
Dog Licenses	\$10,000	\$10,000	\$6,503	\$0	0.00%	\$10,000	\$10,000	\$0	0.00%	Per City Treasurer
Electrical and Mechanical Permits	\$250,000	\$250,000	\$248,244	\$0	0.00%	\$250,000	\$250,000	\$0	0.00%	Per Neighborhood Development Services
Building and Plumbing Permits	\$400,000	\$460,000	\$460,808	\$60,000	15.00%	\$450,000	\$450,000	\$0	0.00%	Per Neighborhood Development Services
Temporary Parking Permits (NDS)	\$75,000	\$380,000	\$383,468	\$305,000	406.67%	\$150,000	\$150,000	\$0	0.00%	Per Neighborhood Development Services
Site Plans	\$75,000	\$100,000	\$96,630	\$25,000	33.33%	\$75,000	\$75,000	\$0	0.00%	Per Neighborhood Development Services
Mall Vending Permits	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	In FY20 revenue to be transferred to the CIP fund for DT Mall Infrastructure Repairs - See Designated Revenues

## FY 2020 and FY 2021 Revised General Fund Revenue Estimates

	Adopted 2019-2020	Revised 2019-2020	Year to Date Actuals (as of 4 14-2020)	\$ Change (from Adopted FY 20 Budget to Revised FY20)	% Change (from Adopted FY 20 Budget to Revised FY20)	Proposed 2020-2021	Revised 2020-2021	\$ Change (from Proposed FY 21 Budget to Revised FY21)	% Change (from Proposed FY 21 Budget to Revised FY21)	Notes
Fire Inspection Fees	\$83,000	\$0	\$0	(\$83,000)	-100.00%	\$0	\$0	\$0	N/A	New permit fee to be charged by CFD - still working through implementation actual collection may be delayed.
Other Permits	\$140,500	\$140,500	\$110,531	\$0	0.00%	\$140,500	\$140,500	\$0	0.00%	Per Neighborhood Development Services
<b>Licenses and Permits Subtotal</b>	<b>\$9,648,500</b>	<b>\$10,240,500</b>	<b>\$9,342,750</b>	<b>\$592,000</b>	<b>6.14%</b>	<b>\$10,275,500</b>	<b>\$8,200,500</b>	<b>(\$2,075,000)</b>	<b>-20.19%</b>	
<b>INTERGOVERNMENTAL REVENUE</b>										
PPTRA Revenue (State Personal Property Tax)	\$3,498,256	\$3,498,256	\$3,498,256	\$0	0.00%	\$3,498,256	\$3,498,256	\$0	0.00%	This is a block grant and the City will receive the same amount of funds each year.
<b>Revenue from State Agencies</b>										
State Highway Assistance	\$4,291,324	\$4,291,324	\$3,150,114	\$0	0.00%	\$4,291,324	\$4,291,324	\$0	0.00%	FY20 based on prior fiscal years trends of a 2.5% to 3% increase each year based on prior year actuals. Holding all State Revenue level in FY21.
Reimbursement/Constitutional Offices	\$1,698,184	\$1,698,184	\$1,261,347	\$0	0.00%	\$1,698,184	\$1,698,184	\$0	0.00%	Based on FY 20 approved budget amounts, holding all State Revenue level in FY21.
State Aid for Police Protection	\$2,077,468	\$2,077,468	\$1,678,764	\$0	0.00%	\$2,238,352	\$2,077,468	(\$160,884)	-7.19%	Holding all State Revenue level in FY21. Original proposed budget for FY21 was based on past years actuals Per Department of Planning and Budget
Trailer Title	\$1,200	\$1,200	\$1,545	\$0	0.00%	\$1,200	\$1,200	\$0	0.00%	
DMV Select Office Commissions	\$31,374	\$34,000	\$23,265	\$2,626	8.37%	\$35,000	\$35,000	\$0	0.00%	Revenue from the State for opening DMV Select office in Treasurer's Office.
Other State and Federal Assistance: Misc. Rev	\$50,000	\$50,000	\$7,906	\$0	0.00%	\$50,000	\$50,000	\$0	0.00%	
<b>Revenue from City Schools</b>										
School Resource Officers	\$301,231	\$301,231	\$301,231	\$0	0.00%	\$326,427	\$301,231	(\$25,196)	-7.72%	Reduced FY21 back to FY20 amounts to match new propose expenditures budget.
<b>Other Intergovernmental Revenue</b>										
Regional Library Administrative Fee	\$117,144	\$117,144	\$0	\$0	0.00%	\$117,144	\$117,144	\$0	0.00%	Based on 2% of Library's total operating budget after subtracting the fees the City charges for information technology support
Crisis Intervention Team Revenue	\$100,168	\$100,168	\$1,663	\$0	0.00%	\$105,910	\$105,910	\$0	0.00%	CIT moved to GF in FY19 - revenue offsets the CIT expenses.
Fire Department Ops (Albemarle Co)	\$195,000	\$195,000	\$0	\$0	0.00%	\$195,000	\$195,000	\$0	0.00%	Per Contract with Albemarle County
Fire Department Ops (UVA)	\$329,412	\$329,412	\$336,721	\$0	0.00%	\$353,000	\$353,000	\$0	0.00%	Same increase as Fire Department budget plus any COLA increase to be given during FY 2020 per current agreement - increase capped at 5%.
Payments In Lieu Of Taxes - Housing Auth.	\$33,828	\$25,000	\$0	(\$8,828)	-26.10%	\$25,000	\$25,000	\$0	0.00%	Adjusted to better reflect actuals from previous years
Juvenile & Domestic Relations Court Operations (Albemarle Co)	\$56,695	\$56,695	\$0	\$0	0.00%	\$63,760	\$63,760	\$0	0.00%	Cost sharing - 50/50 City and County - this represents the County share.
Juvenile & Domestic Relations Court Building Maintenance/Utiliti	\$67,610	\$67,610	\$0	\$0	0.00%	\$57,913	\$57,913	\$0	0.00%	55% County; 45% City - this represents the County's share.
Magistrate's Office (Albemarle County)	\$4,250	\$4,250	\$4,171	\$0	0.00%	\$4,575	\$4,575	\$0	0.00%	Cost sharing - 50/50 City and County - this represents the County share.
UVA Service Charge	\$46,000	\$46,000	\$39,640	\$0	0.00%	\$46,000	\$46,000	\$0	0.00%	Per Assessor's Office - will input completed assessment amounts into formula and may adjust FY20.
UVA Property Maintenance Support	\$60,725	\$60,725	\$48,223	\$0	0.00%	\$63,455	\$63,455	\$0	0.00%	Cost of Housing Inspector position per NDS agreement with UVA. FY19 reduced due to position being vacant for a portion of the year.
<b>Intergovernmental Revenue Subtotal</b>	<b>\$12,959,869</b>	<b>\$12,953,667</b>	<b>\$10,352,846</b>	<b>(\$6,202)</b>	<b>-0.05%</b>	<b>\$13,170,500</b>	<b>\$12,984,420</b>	<b>(\$186,080)</b>	<b>-1.41%</b>	
<b>CHARGES FOR SERVICE</b>										
Property Transfer Fees	\$1,000	\$1,000	\$834	\$0	0.00%	\$1,000	\$1,000	\$0	0.00%	
Zoning Appeal Fees	\$1,100	\$1,100	\$700	\$0	0.00%	\$1,100	\$1,100	\$0	0.00%	
Court Revenue (Circuit/General District Courts)	\$500,000	\$500,000	\$306,866	\$0	0.00%	\$500,000	\$500,000	\$0	0.00%	
Circuit Court Subscription Revenue	\$30,000	\$30,000	\$17,015	\$0	0.00%	\$30,000	\$30,000	\$0	0.00%	Per Clerk of Courts
Internal City Services	\$1,909,500	\$1,909,500	\$1,301,883	\$0	0.00%	\$1,882,925	\$1,882,925	\$0	0.00%	
Utility Cut Permits	\$185,000	\$185,000	\$110,978	\$0	0.00%	\$185,000	\$185,000	\$0	0.00%	

## FY 2020 and FY 2021 Revised General Fund Revenue Estimates

	Adopted 2019-2020	Revised 2019-2020	Year to Date Actuals (as of 4 14-2020)	\$ Change (from Adopted FY 20 Budget to Revised FY20)	% Change (from Adopted FY 20 Budget to Revised FY20)	Proposed 2020-2021	Revised 2020-2021	\$ Change (from Proposed FY 21 Budget to Revised FY21)	% Change (from Proposed FY 21 Budget to Revised FY21)	Notes
Recreation Income	\$1,694,683	\$1,162,000	\$1,101,604	(\$532,683)	-31.43%	\$1,694,683	\$1,335,824	(\$358,859)	-21.18%	See tab labeled Assumptions as of 4-15-20
Reimbursable Overtime/Public Safety	\$265,000	\$451,000	\$451,247	\$186,000	70.19%	\$331,579	\$331,579	\$0	0.00%	Revenue based on projected billings from Police and Sheriff.
Payment in Lieu of Taxes: Utilities	\$5,975,560	\$5,975,560	\$5,776,201	\$0	0.00%	\$6,091,667	\$6,091,667	\$0	0.00%	Per Finance Department
Indirect Cost Recovery	\$125,000	\$125,000	\$5,968	\$0	0.00%	\$125,000	\$125,000	\$0	0.00%	
Waste Disposal Fees	\$1,100,000	\$1,025,000	\$728,391	(\$75,000)	-6.82%	\$1,115,000	\$1,115,000	\$0	0.00%	FY21 adjusted to reflect prior year actuals of \$1.17M in FY19 and current year trend prior to pandemic.
Fire Department - EMS Revenue	\$1,100,000	\$1,300,000	\$1,189,185	\$200,000	18.18%	\$1,300,000	\$1,300,000	\$0	0.00%	EMS Revenue recovery program FY20 projection increased based on higher than projected FY19 actuals.
Other Charges for Services	\$125,000	\$125,000	\$135,621	\$0	0.00%	\$125,000	\$125,000	\$0	0.00%	
<b>Charges for Service Subtotal</b>	<b>\$13,011,843</b>	<b>\$12,790,160</b>	<b>\$11,126,493</b>	<b>(\$221,683)</b>	<b>-1.70%</b>	<b>\$13,382,954</b>	<b>\$13,024,095</b>	<b>(\$358,859)</b>	<b>-2.68%</b>	
<b>MISCELLANEOUS REVENUE</b>										
Interest Earned	\$756,000	\$867,585	\$1,115,592	\$111,585	14.76%	\$756,000	\$706,000	(\$50,000)	-6.61%	Per City Treasurer - Current actuals for FY20 reflect the entire interest collection for all City funds. At the end of the fiscal year approximately 25-40% of the interest is allocated to other funds based on their monthly balances (mainly Utilities and Risk Management).
Rent	\$175,000	\$175,000	\$128,665	\$0	0.00%	\$194,956	\$194,956	\$0	0.00%	FY21 increase due to CCMC rent reimbursement.
Refund of Prior Years' Expenditures	\$50,000	\$165,114	\$165,114	\$115,114	230.23%	\$50,000	\$50,000	\$0	0.00%	
Other Miscellaneous Revenue	\$363,000	\$363,000	\$210,549	\$0	0.00%	\$613,000	\$613,000	\$0	0.00%	FY21 contains \$250K in expected one time revenue.
Gain/Loss - Investments	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	
<b>Miscellaneous Revenue Subtotal</b>	<b>\$1,344,000</b>	<b>\$1,570,699</b>	<b>\$1,619,920</b>	<b>\$226,699</b>	<b>16.87%</b>	<b>\$1,613,956</b>	<b>\$1,563,956</b>	<b>(\$50,000)</b>	<b>-3.10%</b>	
<b>PREVIOUS FISCAL YEAR CARRYOVER FUNDS</b>										
Council Strategic Initiatives	\$44,000	\$44,000	\$0	\$0	0.00%	\$0	\$0	\$0	N/A	FY20 is the remaining funds for Diversion Programs - for OAR Therapeutic Docket
<b>Carryover Funds Subtotal</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	
<b>TRANSFERS FROM OTHER FUNDS</b>										
Landfill Reserve Fund	\$250,000	\$250,000	\$0	\$0	0.00%	\$250,000	\$250,000	\$0	0.00%	
Human Services Fund	\$772,579	\$1,044,991	\$272,412	\$272,412	35.26%	\$0	\$0	\$0	N/A	One time transfer of Human Services fund balance of \$772,579 in FY20, and \$272K for Home 2 Hope Transfer.
Transfer from CIP	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	
Parking Enterprise Fund	\$1,200,000	\$1,200,000	\$0	\$0	0.00%	\$1,100,000	\$1,200,000	\$100,000	9.09%	
<b>Transfers from Other Funds Subtotal</b>	<b>\$2,222,579</b>	<b>\$2,494,991</b>	<b>\$272,412</b>	<b>\$272,412</b>	<b>12.26%</b>	<b>\$1,350,000</b>	<b>\$1,450,000</b>	<b>\$100,000</b>	<b>7.41%</b>	
<b>CITY/COUNTY REVENUE SHARING</b>	<b>\$6,831,284</b>	<b>\$6,831,284</b>	<b>\$6,831,284</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$6,821,472</b>	<b>\$6,821,472</b>	<b>\$0</b>	<b>0.00%</b>	Per City/County Revenue sharing letter - remaining City/County Revenue Sharing funds shown in Designated Revenue section.
<b>OPERATING BUDGET TOTAL</b>	<b>\$172,092,887</b>	<b>\$169,435,486</b>	<b>\$113,104,576</b>	<b>(\$2,657,401)</b>	<b>-1.54%</b>	<b>\$178,986,200</b>	<b>\$174,092,801</b>	<b>(\$4,893,399)</b>	<b>-2.73%</b>	

## FY 2020 and FY 2021 Revised General Fund Revenue Estimates

	<u>Adopted 2019-2020</u>	<u>Revised 2019-2020</u>	<u>Year to Date Actuals (as of 4 14-2020)</u>	<u>\$ Change (from Adopted FY 20 Budget to Revised FY20)</u>	<u>% Change (from Adopted FY 20 Budget to Revised FY20)</u>	<u>Proposed 2020-2021</u>	<u>Revised 2020-2021</u>	<u>\$ Change (from Proposed FY 21 Budget to Revised FY21)</u>	<u>% Change (from Proposed FY 21 Budget to Revised FY21)</u>	<u>Notes</u>
<b>DESIGNATED REVENUE</b>										
Contractual Services- School Building Maintenance	\$3,816,780	\$3,816,780	\$3,816,780	\$0	0.00%	\$3,872,768	\$3,816,780	(\$55,988)	-1.45%	Matches the FY20 expenditures - can adjust during amendments phase if necessary.
Contractual Services - Pupil Transportation	\$2,972,130	\$2,972,130	\$2,948,564	\$0	0.00%	\$3,330,136	\$2,972,130	(\$358,006)	-10.75%	Matches the FY20 expenditures - can adjust during amendments phase if necessary. Of this \$166K is revenue realized from outside sources other than the schools contracts, such as charter rentals, extra field trips. etc.
General Fund Transfer to CIP	\$6,968,323	\$6,968,323	\$6,968,323	\$0	0.00%	\$7,367,841	\$7,367,841	\$0	0.00%	
Transfer to CIP - Mall Vendor Fees	\$125,000	\$60,000	\$55,628	(\$65,000)	-52.00%	\$125,000	\$93,750	(\$31,250)	-25.00%	Prior to FY20 revenue was shown in the Licenses and Permit section. In FY20 revenue to be transferred to the CIP fund for DT Mall Infrastructure Repairs.
Transfer to Facilities Repair Fund	\$400,000	\$400,000	\$400,000	\$0	0.00%	\$400,000	\$400,000	\$0	0.00%	
Meals Tax Revenue Designated for Debt Service Fund (\$.01 of the \$.06 collected)	\$2,488,800	\$2,118,875	\$1,776,447	(\$369,925)	-14.86%	\$2,538,576	\$2,452,571	(\$86,005)	-3.39%	Per Commissioner of Revenue/Treasurer - see tab labeled Assumptions as of 4-15-20.
<b>DESIGNATED REVENUE TOTAL</b>	<b>\$16,771,033</b>	<b>\$16,336,108</b>	<b>\$15,965,742</b>	<b>(\$434,925)</b>	<b>-2.59%</b>	<b>\$17,634,321</b>	<b>\$17,103,072</b>	<b>(\$531,249)</b>	<b>-3.01%</b>	
<b>GRAND TOTAL - GENERAL FUND OPERATING AND DESIGNATED REVENUE</b>	<b>\$188,863,920</b>	<b>\$185,771,594</b>	<b>\$129,070,318</b>	<b>(\$3,092,326)</b>	<b>-1.64%</b>	<b>\$196,620,521</b>	<b>\$191,195,873</b>	<b>(\$5,424,648)</b>	<b>-2.76%</b>	

**FY 2021 Budget Development  
General Fund Expenditures**

	<u>FY 19 Adopted</u>	<u>FY 19 Actuals</u>	<u>FY 20 Adopted</u>	<u>FY 21 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Management</b>						
City Council Strategic Initiatives	-	574,748	-	-	-	
Jefferson School Heritage Center	500,000	500,000	-	-	-	
Residents on the Job (CRHA)	106,400	2,689	-	-	-	
City Council/Clerk of Council	574,520	514,767	609,683	577,129	(32,554)	-5.34%
CMO/Administration	1,278,232	1,162,489	1,270,728	1,270,728	-	0.00%
CMO/Redevelopment Manager	155,602	158,585	160,589	265,755	105,166	65.49%
Communications	446,939	592,740	552,602	552,602	-	0.00%
Economic Development	586,445	542,456	609,716	609,716	-	0.00%
Economic Dev/Downtown Job Center	187,839	161,788	169,906	169,906	-	0.00%
Economic Dev/Home to Hope	-	-	-	350,000	350,000	
City Attorney	1,021,509	923,864	1,030,055	1,030,055	-	0.00%
General Registrar	560,232	598,691	605,508	671,840	66,332	10.95%
					-	
<b>Organizational Membership/Workforce Development</b>						
Alliance for Innovation	2,550	2,550	2,550	2,550	-	0.00%
Center for Nonprofit Excellence	600	600	600	600	-	0.00%
Central VA Partnership for Econ. Dev.	24,535	24,535	24,566	24,640	74	0.30%
Central VA Small Bus. Dev. Center	12,000	12,000	19,200	19,200	-	0.00%
Chamber of Commerce	1,605	1,605	2,000	2,000	-	0.00%
Community Investment Collaborative	26,265	26,265	26,265	-	(26,265)	-100.00%
National League of Cities	5,000	7,740	5,000	5,000	-	0.00%
PDC Workforce Network	7,361	7,361	7,591	7,971	380	5.01%
Rivanna Conservation Alliance	11,000	11,000	11,000	11,000	-	0.00%
Thomas Jefferson PDC	61,229	61,229	86,323	86,454	131	0.15%
TJ Soil & Water Conservation District	12,669	12,669	12,669	13,049	380	3.00%
Virginia First Cities Coalition	18,000	17,870	18,000	18,000	-	0.00%
Virginia Institute of Government	2,500	2,500	2,500	2,500	-	0.00%
Virginia Municipal League	16,820	17,342	16,820	16,820	-	0.00%
<b>Non-Departmental</b>						
Citizen Engagement Opportunities	15,000	9,646	15,000	15,000	-	0.00%
Dialogue on Race	-	185	-	-	-	
Innovation Fund	20,000	19,803	20,000	20,000	-	0.00%
Ivy Landfill	-	271,189	210,000	210,000	-	0.00%
Participatory Budgeting	100,000	-	-	15,000	15,000	
Food Equity	-	-	-	155,000	155,000	
Citizen Review Board (CRB)	-	-	-	150,000	150,000	
Strategic Energy Initiatives	-	59,700	-	-	-	
Marketing Assistance - City Restaurants	-	-	124,440	-	(124,440)	-100.00%
Citywide reserve (incl. performance agreement payments)	400,000	564,127	250,000	8,510,827	8,260,827	3304.33%
Sister City Committee	15,000	18,179	15,000	-	(15,000)	-100.00%
Strategic Planning: P3 Initiative	105,000	112,779	105,000	105,000	-	0.00%
VJCCCA (Local Match)	108,415	108,415	108,415	108,415	-	0.00%
Transfer to ST Grant Fund	-	13,306	-	-	-	
<b>Debt Service</b>						
Debt Service Payment - GF Transfer	8,210,788	8,210,788	8,210,788	8,210,788	-	0.00%
Debt Service Payment - GF Transfer for Fire Apparatus	350,000	350,000	350,000	350,000	-	0.00%
<b>Fund Balance</b>						
Fund Balance Target Adjustment	413,148	-	481,905	481,905	-	0.00%
<b>Employee Compensation and Training</b>						
COLA - FY20	1,400,000	-	2,641,937	2,641,937	-	0.00%



	<b>FY 19 Adopted</b>	<b>FY 19 Actuals</b>	<b>FY 20 Adopted</b>	<b>FY 21 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
Living Wage Adjustments	274,884	-	95,000	-	(95,000)	-100.00%
Health Care Cost Savings	-	-	(400,000)	-	400,000	-100.00%
Miscellaneous	250,000	222,496	234,950	234,950	-	0.00%
Contribution to Retirement Fund	-	1,260,966	-	-	-	
City Wide Attrition Savings	(750,000)	-	(1,000,000)	(1,000,000)	-	0.00%
Unemployment/Consultant Fees	50,000	36,635	50,000	50,000	-	0.00%
Corporate Training Fund	-	166,019	55,860	-	(55,860)	-100.00%
<b>Internal Services</b>						
Human Resources	1,210,180	1,147,157	1,215,923	1,215,923	-	0.00%
Finance/Purchasing	345,052	308,706	357,574	357,574	-	0.00%
Information Technology	2,881,027	2,851,882	2,996,483	2,996,483	-	0.00%
<b>Financial Services</b>						
Commissioner of Revenue	1,320,872	1,377,595	1,344,901	1,344,901	-	0.00%
Finance/Financial Management	1,370,911	1,389,656	1,372,472	1,372,472	-	0.00%
Finance/Real Estate Assessor	823,069	822,135	814,938	814,938	-	0.00%
Treasurer	1,313,261	1,311,265	1,356,697	1,356,697	-	0.00%
<b>Healthy Families and Community</b>						
Transfer to CACVB	1,038,546	1,038,546	1,103,921	1,212,691	108,770	9.85%
Transfer to Social Services	3,302,777	3,236,250	3,302,777	3,602,777	300,000	9.08%
Transfer to Human Services Fund	662,030	1,074,537	662,030	641,280	(20,750)	-3.13%
Transfer to CSA	1,804,722	2,064,092	2,004,722	2,004,722	-	0.00%
Transfer to Golf Course	149,204	149,204	128,000	-	(128,000)	-100.00%
					-	
Recreation/Administration	989,796	993,763	1,042,559	1,042,559	-	0.00%
Recreation/Athletics	264,487	250,687	275,498	275,498	-	0.00%
Recreation/Aquatics Administration	758,917	748,990	827,746	827,746	-	0.00%
Recreation/Smith Pool	841,152	801,558	879,951	879,951	-	0.00%
Recreation/Onesty	250,831	218,264	253,517	253,517	-	0.00%
Recreation/Washington Park	177,353	223,078	210,620	210,620	-	0.00%
Recreation/Swim Team	76,370	63,229	69,823	69,823	-	0.00%
Recreation/Crow Pool	95,043	113,375	93,340	93,340	-	0.00%
Recreation/Aquatics Programs	-	81	-	-	-	
Recreation/Therapeutic Programs	369,455	401,886	393,986	393,986	-	0.00%
Recreation/Centers Administration	138,262	157,569	150,445	150,445	-	0.00%
Recreation/Key Center	208,442	196,937	207,457	207,457	-	0.00%
Recreation/Crow Center	76,708	62,164	71,645	71,645	-	0.00%
Recreation/Housing Centers	128,180	167,103	136,520	136,520	-	0.00%
Recreation/Tonsler	60,376	60,225	63,561	63,561	-	0.00%
Recreation/Carver	1,313,367	1,186,448	1,436,187	1,436,187	-	0.00%
Recreation/Skatepark	159,079	99,494	176,879	176,879	-	0.00%
Recreation/Special Programs	-	21,945	-	-	-	
Parks/Maintenance	4,146,798	4,158,041	4,280,050	4,280,050	-	0.00%
Parks/Cemetery Maintenance	-	20,725	-	-	-	
Recreation/Youth Programs	640,719	637,156	726,138	726,138	-	0.00%
Recreation/City Market	185,870	211,693	152,345	152,345	-	0.00%
Parks/City County Park Operations	87,553	108,153	87,553	87,553	-	0.00%
					-	
CMO/Office of Human Rights	249,976	222,779	238,438	238,438	-	0.00%
Neighborhood Development Services	3,847,635	3,793,937	3,981,475	2,406,657	(1,574,818)	-39.55%
<b>Unallocated Agency Funding</b>						
Unallocated Arts and Culture Funding	-	-	-	154,446	154,446	
Unallocated Vibrant Community Funds	-	-	-	2,104,683	2,104,683	
<b>Children, Youth, Family Services</b>						
Big Brothers/Big Sisters	20,000	20,000	20,000	-	(20,000)	-100.00%
Boys and Girls Club	57,358	57,358	57,358	-	(57,358)	-100.00%
BridgeLine	28,706	28,706	28,706	-	(28,706)	-100.00%
Charlottesville Abundant Life Ministries	28,634	28,634	28,634	-	(28,634)	-100.00%
Charlottesville - Albemarle Health Dept	561,344	626,344	578,183	612,708	34,525	5.97%

	FY 19 Adopted	FY 19 Actuals	FY 20 Adopted	FY 21 Proposed	\$ Change	% Change
Charlottesville Free Clinic	114,940	114,940	114,940	-	(114,940)	-100.00%
City Schoolyard Garden	19,200	19,200	19,200	-	(19,200)	-100.00%
Computers 4 Kids	19,443	19,443	19,443	-	(19,443)	-100.00%
Emergency Assistance Program Support	84,516	84,516	84,516	-	(84,516)	-100.00%
Foothills	43,405	43,405	43,405	-	(43,405)	-100.00%
Georgia's Healing House	25,000	25,000	25,000	-	(25,000)	-100.00%
Home Visiting Collaborative	405,716	405,716	405,716	-	(405,716)	-100.00%
JABA	319,192	319,192	319,192	319,192	-	0.00%
Local Food Hub	22,750	22,750	22,750	-	(22,750)	-100.00%
MACAA	91,170	64,920	91,170	-	(91,170)	-100.00%
PHAR - Internship Program	45,550	45,550	45,550	-	(45,550)	-100.00%
Piedmont Family YMCA	40,000	40,000	40,000	-	(40,000)	-100.00%
On Our Own	24,560	24,560	24,560	-	(24,560)	-100.00%
Ready Kids (CYFS)	82,607	82,607	82,607	-	(82,607)	-100.00%
Region Ten	959,365	959,365	959,365	959,365	-	0.00%
Region Ten - Healthy Transitions	42,500	42,500	42,500	42,500	-	0.00%
Region Ten - Women's Treatment Center	75,000	75,000	75,000	75,000	-	0.00%
Region Ten - Supportive Housing Center	83,227	83,227	83,227	83,227	-	0.00%
Region Ten - Mental Health & Wellness Coalition	20,000	20,000	20,000	20,000	-	0.00%
SARA	23,113	23,113	23,113	-	(23,113)	-100.00%
SHE	116,812	116,812	116,812	-	(116,812)	-100.00%
Sin Barreras	11,000	11,000	13,400	-	(13,400)	-100.00%
TJACH	118,015	118,015	118,015	-	(118,015)	-100.00%
United Way - Child Care Scholarships	192,504	192,504	192,504	192,504	-	0.00%
United Way - Self Sufficiency	10,582	10,582	10,582	-	(10,582)	-100.00%
VA Extension Program	49,961	48,636	55,226	52,297	(2,929)	-5.30%
Women's Initiative	21,642	21,642	21,642	-	(21,642)	-100.00%
					-	
<b>Community Arts/Festivals</b>					-	
Art in Place (City Contract)	27,500	-	-	-	-	
City In-Kind Support to Area Festivals/Events	10,000	11,813	10,000	-	(10,000)	-100.00%
Festival of Cultures	3,750	3,750	3,750	-	(3,750)	-100.00%
Virginia Festival of the Book	16,550	16,550	16,550	-	(16,550)	-100.00%
Virginia Film Festival	15,200	11,400	15,200	-	(15,200)	-100.00%
					-	
<b>Education and Arts</b>					-	
Arts Coordination and Planning	50,000	-	-	-	-	
Charlottesville Opera	2,432	2,432	2,432	-	(2,432)	-100.00%
CCCA	41,502	41,502	44,103	47,970	3,867	8.77%
Historic Preservation Task Force	5,000	-	5,000	5,000	-	0.00%
Jefferson Madison Regional Library	1,941,399	1,941,399	2,031,260	2,015,037	(16,223)	-0.80%
Jefferson School Heritage Center/Foundation	30,000	30,000	30,000	-	(30,000)	-100.00%
Lighthouse Studio	38,321	38,321	38,321	-	(38,321)	-100.00%
Literacy Volunteers	40,930	40,930	40,930	-	(40,930)	-100.00%
McGuffey Art Center	23,613	16,341	24,035	24,035	-	0.00%
New City Arts	18,000	18,000	18,000	-	(18,000)	-100.00%
The Paramount Theatre	20,470	20,470	20,470	-	(20,470)	-100.00%
PVCC	11,126	11,126	11,111	12,317	1,206	10.85%
Virginia Discovery Museum	5,794	5,794	5,794	-	(5,794)	-100.00%
WNRN	2,250	2,250	2,250	-	(2,250)	-100.00%
					-	
<b>Housing Agencies / Rent &amp; Tax Relief</b>					-	
AHIP	99,050	99,050	99,050	-	(99,050)	-100.00%
PHA	94,963	94,963	94,963	-	(94,963)	-100.00%
Rent and Tax Relief	1,322,500	1,248,274	1,983,952	1,983,952	-	0.00%
					-	
<b>Infrastructure and Transportation</b>					-	
Public Works/Administration	402,026	559,587	468,018	468,018	-	0.00%
Public Works/Facilities Development	697,967	555,313	762,372	737,169	(25,203)	-3.31%
					-	
Public Works/Custodian	456,865	493,801	567,783	567,783	-	0.00%
Public Works/PW Maintenance	775,053	703,531	738,273	738,273	-	0.00%
Public Works/Hedgerow	52,010	45,272	49,820	49,820	-	0.00%

	<b>FY 19 Adopted</b>	<b>FY 19 Actuals</b>	<b>FY 20 Adopted</b>	<b>FY 21 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
Public Works/JDR Courthouse	124,560	79,790	122,927	122,927	-	0.00%
Public Works/COC HVAC/Electrical Operations	581,417	602,794	623,959	623,959	-	0.00%
					-	
Public Works/Public Service Admin.	405,792	482,378	629,611	629,611	-	0.00%
Public Works/Streets and Sidewalks	3,229,451	3,154,557	3,405,432	3,261,470	(143,962)	-4.23%
Public Works/Snow Removal	215,753	245,342	151,578	151,578	-	0.00%
Public Works/Stormwater	338,681	320,456	-	-	-	
Public Works/Refuse Collection/Dom.	1,487,207	1,657,438	1,615,782	1,615,782	-	0.00%
Public Works/Refuse Colle./Large Item	184,600	98,380	183,375	183,375	-	0.00%
Public Works/Street Sweeping	189,060	190,191	198,606	198,606	-	0.00%
Public Works/ Traffic Eng.	760,872	902,946	818,134	818,134	-	0.00%
Public Works/Street lighting	665,794	713,092	696,624	696,624	-	0.00%
Public Works/Engineering	-	-	-	1,644,526	1,644,526	
					-	
Transfer to Charlottesville Area Transit	2,437,365	2,942,409	2,513,651	2,991,359	477,708	19.00%
					-	
<b>Transportation Agencies</b>						
JAUNT	1,377,047	1,377,047	1,550,916	1,744,416	193,500	12.48%
<b>Public Safety and Justice</b>						
Police/Administration	2,148,047	5,750,058	2,612,319	2,612,319	-	0.00%
Police/Field Operations	7,680,440	6,129,155	7,844,207	7,844,207	-	0.00%
Police/Investigations	2,795,107	2,071,172	2,890,711	2,890,711	-	0.00%
Police/Support Services	4,136,793	2,996,474	4,561,791	4,561,791	-	0.00%
Police/JADE	-	28,875	-	-	-	
Police/CIT	106,449	82,913	108,527	108,527	-	0.00%
					-	
Fire/Administration	771,870	812,449	769,162	769,162	-	0.00%
Fire/Operations	9,188,083	9,519,823	9,663,367	9,663,367	-	0.00%
Fire/Community Risk Reduction	526,885	519,449	509,220	509,220	-	0.00%
Fire/Resources	359,083	283,564	251,586	251,586	-	0.00%
Fire/Training, Health & Safety	423,356	433,626	284,822	284,822	-	0.00%
Fire/Planning	263,295	162,549	142,264	142,264	-	0.00%
Fire/EMS	858,661	886,972	897,132	897,132	-	0.00%
Fire/Volunteer Fire Company	22,242	9,912	22,242	22,242	-	0.00%
Fire/Four for Life	-	4,050	-	-	-	
					-	
Circuit Court/Clerk	744,191	786,639	749,452	749,452	-	0.00%
Circuit Court/Judges	85,506	91,227	88,864	88,864	-	0.00%
City Sheriff	1,290,426	1,238,761	1,275,198	1,275,198	-	0.00%
Commonwealth Attorney	1,197,559	1,076,319	1,155,259	1,155,259	-	0.00%
General District Court	21,208	24,273	21,143	21,143	-	0.00%
J&DR Clerk/Administration	340,227	346,251	398,980	398,980	-	0.00%
J&DR - Court Services Unit	9,820	9,726	16,280	16,280	-	0.00%
Magistrate's Office	8,300	8,343	8,500	8,500	-	0.00%
					-	
<b>Public Safety Agencies</b>						
Albemarle Charlottesville Regional Jail	5,030,787	4,952,622	4,879,087	4,350,499	(528,588)	-10.83%
Blue Ridge Juvenile Detention	892,045	871,266	763,336	604,367	(158,969)	-20.83%
Emergency Communications Center	1,585,328	1,573,094	1,503,429	1,510,827	7,398	0.49%
Legal Aid Society	70,630	70,630	70,630	-	(70,630)	-100.00%
OAR	242,403	242,403	297,403	-	(297,403)	-100.00%
Piedmont CASA	10,000	10,000	10,000	-	(10,000)	-100.00%
Public Defender's Office	53,261	53,201	59,512	59,512	-	0.00%
SPCA	264,039	264,039	267,156	282,415	15,259	5.71%
<b>Schools</b>						
Contribution to Schools	53,998,202	53,998,202	57,366,623	57,366,623	-	0.00%
<b>Deisgnated Expenditures</b>						
Contractual Services/School Building Maint.	3,677,052	3,889,380	3,816,780	3,816,780	-	0.00%
Contractual Services/Pupil Transit	2,956,210	2,562,200	2,972,130	2,972,130	-	0.00%
Transfer to Capital Projects	5,374,766	8,734,280	6,968,323	-	(6,968,323)	-100.00%

	<u>FY 19</u> <u>Adopted</u>	<u>FY 19</u> <u>Actuals</u>	<u>FY 20</u> <u>Adopted</u>	<u>FY 21</u> <u>Proposed</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Transfer to CIP - Mall Vendor Fees	-	-	125,000	93,750	(31,250)	-25.00%
City-County Revenue Sharing - Transfer to Facilities Repair Fund	400,000	400,000	400,000	400,000	-	0.00%
Transfer to Debt Service - Meals Tax Revenue	2,363,475	2,442,560	2,488,800	2,452,571	(36,229)	-1.46%
<b>Total City Operational Budget</b>	<b>164,954,032</b>	<b>166,934,583</b>	<b>172,092,887</b>	<b>181,526,974</b>	<b>9,434,087</b>	<b>5.48%</b>
<b>Total Designated Expenditures</b>	<b>14,771,503</b>	<b>18,028,419</b>	<b>16,771,033</b>	<b>9,735,231</b>	<b>(7,035,802)</b>	<b>-41.95%</b>
<b>Total General Fund Budget</b>	<b>179,725,535</b>	<b>184,963,002</b>	<b>188,863,920</b>	<b>191,262,205</b>	<b>2,398,285</b>	<b>1.27%</b>
<b>Balancing the Budget</b>						
<b>Revenues</b>	<b>179,725,535</b>	<b>185,400,096</b>	<b>188,863,920</b>	<b>191,195,873</b>	2,331,953	1.23%
<b>Expenditures</b>	<b>179,725,535</b>	<b>184,963,003</b>	<b>188,863,920</b>	<b>191,195,873</b>	<b>2,331,953</b>	<b>1.23%</b>
<b>Budget Surplus/(Gap)</b>	<b>-</b>	<b>437,093</b>	<b>(0)</b>	<b>-</b>		