



CITY OF PETERSBURG FY 2020-21 GENERAL FUND BUDGET AMENDMENT

EMBRACING THE DAWN OF A NEW DAY



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City of Petersburg
VIRGINIA

THE BUDGET DOCUMENT

The annual budget process, along with the subsequent preparation of the budget, is the most important collaborative responsibility of the City Council, City Manager and City staff.



POLICY

Serves as a policy document that provides information about the policies, goals and objectives for the year.



PLAN

Serves as a financial plan that provides an explanation of the financial structure and operations of the City of Petersburg Virginia. The information included in this document provides projections for the current year's financial activity while also comparing this information to historical trends.



GUIDE

Serves as an operations guide for each department, linking resources to approved work plans.



COMMUNICATION

Is utilized to comprehensively communicate and provide transparency to the public about how the organization operates.



FY 2020-2021 BUDGET GOALS



BRACING the organization for the likely economic downturn



BALANCING the continuity of operations with reduced resources



BUILDING the Fund Balance by a minimum of \$1 Million Annually.

BUDGET AMENDMENT PROCESS

- Budget Team has completed a Mid-Year review of the FY 2020-21 General Fund Budget
 - Analyzed every Revenue Source
 - Analyzed every Expenditure Line Item
 - Analyzed budget to actual variances by department
 - Analyzed trends



OVERVIEW OF THE AMENDED BUDGET

- Structurally balanced
- Corrects significant errors and omissions
- Reflects recent trends and new information
- Based on 6 months of actual results
- Very conservative



TOTAL GENERAL FUND BUDGET SUMMARY ADOPTED VS. AMENDED BUDGET

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE	PERCENT CHANGE
TOTAL REVENUES	\$73,338,140	\$74,582,232	\$1,244,092	1.69%
TOTAL EXPENDITURES	\$73,338,140	\$74,582,232	\$1,244,092	1.69%

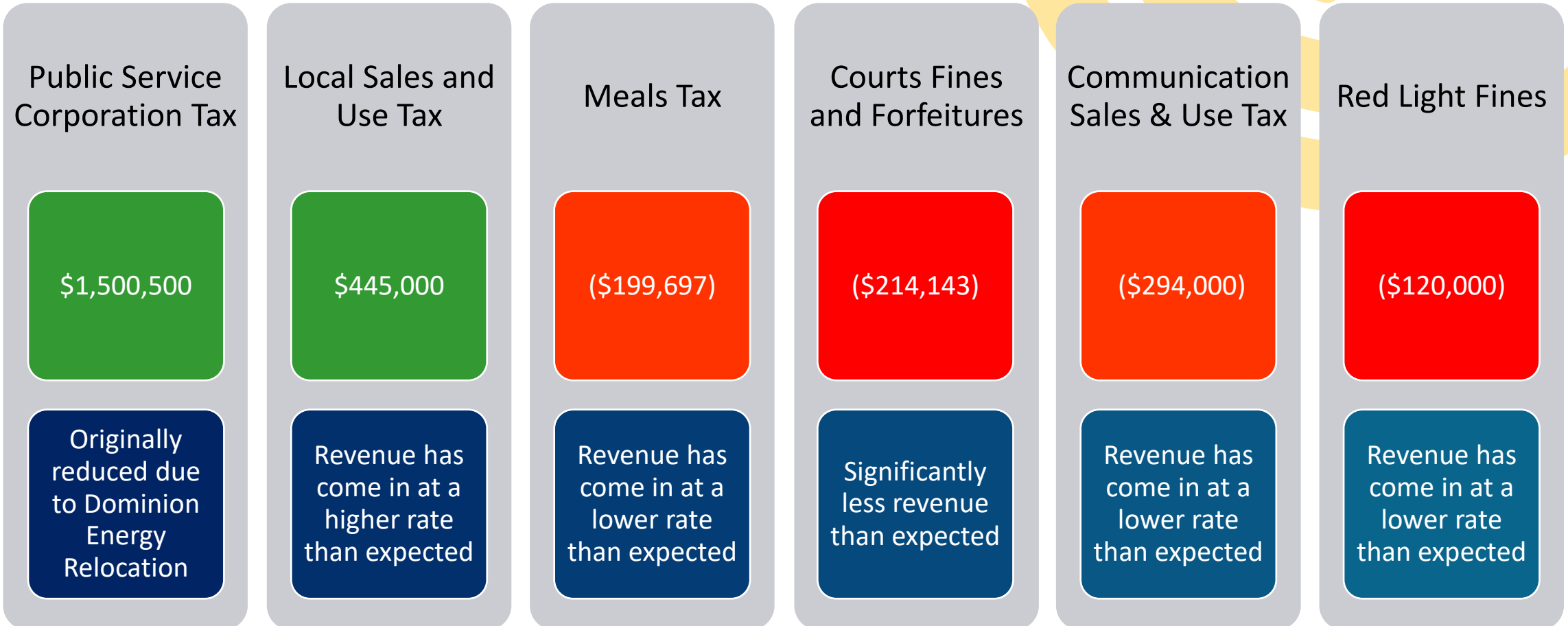


GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED

REVENUES	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
General Property Taxes	32,697,309	34,197,809	1,500,500
Other Local Taxes	13,496,877	13,603,680	106,803
Permits, Fees & Licenses	363,000	377,900	14,300
Fines & Forfeitures	858,643	593,230	(265,413)
Revenue From Use of Money/Property	122,000	99,000	(23,000)
Charges For Services	3,016,083	3,033,170	17,087
Miscellaneous Revenue	1,109,737	1,073,208	(36,529)
Recovered Costs	80,500	158,326	77,826
Revenue From the Commonwealth	16,428,528	16,415,232	(13,296)
Revenue From the Federal Government	4,931,163	5,030,677	99,514
Non-Revenue Receipts	233,700	-	(233,700)
Total Revenues	\$73,338,140	\$74,582,232	\$1,244,092



REVISED REVENUE PROJECTIONS TO REFLECT ACTUALS THROUGH DECEMBER 2020



DISCUSSION CATEGORIES

REVENUES

No Significant Change

- Any Item with No Changes or Changes less than 8%

Increased

- Any Item that Reflects an Increase of 9% and at least \$100,000

Decreased

- Any Item that Reflects a Decrease of 9% and at least \$100,000



GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED GENERAL PROPERTY TAXES

GENERAL PROPERTY TAXES	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Real Property Taxes	24,299,632	24,299,632	No Significant Change
Public Service Corp Taxes	1,000,000	2,500,000	Increased <ul style="list-style-type: none"> We have billed significantly more than we originally budgeted. The number was lowered this year out of caution due to relocation of Dominion Energy.
Personal Property Taxes - Vehicles	4,625,587	4,625,587	Significant Change
Mobile Home Taxes	16,000	16,500	No Significant Change
Machinery & Tools Taxes	1,606,090	1,606,090	No Significant Change
Penalties And Interest	1,150,000	1,150,000	No Significant Change
TOTAL GENERAL PROPERTY TAXES	\$32,697,309	\$34,197,809	\$1,500,500



GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED OTHER LOCAL TAXES

OTHER LOCAL TAXES	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Local Sales And Use Taxes	3,555,000	4,000,000	Increased <ul style="list-style-type: none"> Revenue source has rebounded strong from the first few months of the pandemic
Consumer Utility Taxes	1,810,200	1,810,200	No Significant Change
Business License Taxes	2,815,00	2,815,000	No Significant Change
Motor Vehicle Licenses	420,000	470,000	Increased <ul style="list-style-type: none"> Prior year(s) collections has seen a drastic increase. Increased from \$20,000 to \$120,000. Adjustment made for the potential decrease for veteran's exemption
Bank Stock Taxes	225,000	200,000	Decreased <ul style="list-style-type: none"> Based on Year-to-Date revenue collection
Taxes On Recordation And Wills	264,980	204,980	Decreased <ul style="list-style-type: none"> Based on Year-to-Date revenue collection

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GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED OTHER LOCAL TAXES (CONT.)

OTHER LOCAL TAXES	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Cigarette Taxes	900,000	800,000	Decreased <ul style="list-style-type: none"> Based on Year-to-Date collections and previous year trend analysis.
Admission & Amusement Taxes	7,000	3,500	No Significant Change
Lodging Taxes	500,000	500,000	No Significant Change
Meals Taxes	2,999,697	2,800,000	Decreased <ul style="list-style-type: none"> Revenue source has not fully recovered from the impacts of the pandemic.
OTHER LOCAL TAXES TOTAL	\$13,496,877	\$13,603,680	\$106,803



GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED PERMITS, FEES & LICENSES - FINES & FORFEITURES – REVENUE FROM USE OF MONEY/PROPERTY

REVENUE	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
PERMITS, FEES & LICENSES			
Animal Licenses	1,400	1,400	No Significant Change
Permits And Other Licenses	362,200	376,500	No Significant Change
PERMITS, FEES & LICENSES TOTAL	\$363,600	\$377,900	\$14,300
FINES & FORFEITURES			
Court Fines and Forfeitures	474,143	260,000	Decreased • Significantly less than expected
Other Fines and Forfeitures	384,500	333,230	No Significant Change
FINES & FORFEITURES TOTAL	\$858,643	\$593,230	(\$265,413)
REVENUE FROM USE OF MONEY/PROPERTY			
Revenue From Use Of Money	-	-	No Significant Change
Revenue From Use Of General Property	122,000	99,000	No Significant Change
REVENUE FROM USE OF MONEY/PROPERTY TOTAL	\$122,000	\$99,000	\$(23,000)



GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED CHARGES FOR SERVICES

CHARGES FOR SERVICES	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Charges for:			
Court Costs	253,900	176,050	Decreased <ul style="list-style-type: none"> Courthouse Security and Courthouse Maintenance Fees are lower than expected
Commonwealth Attorney	5,600	3,000	No Significant Change
Law/Traffic Control	84,450	75,450	No Significant Change
EMS Fire/Rescue	120,000	55,000	Decreased <ul style="list-style-type: none"> EMS transportation fees are lower than expected
Correction & Detention	4,000	35,000	Increased <ul style="list-style-type: none"> Home Incarceration Program has significant revenue receipt
Other Protections	3,000	3,000	No Significant Change

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GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED CHARGES FOR SERVICES (CONT.)

CHARGES FOR SERVICES	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Charges for:			
Sanitation	2,305,00	2,494,262	Increased <ul style="list-style-type: none"> Revenue is being collected at a higher rate than expected.
Parks & Recreation	50,000	17,500	Decreased <ul style="list-style-type: none"> Recreation programs are on hold due to pandemic
Cultural Enrichment	75,000	45,000	Decreased <ul style="list-style-type: none"> Due to City buildings being closed to the public and lack of special events, the Special Events line is being zeroed out
Library	28,668	8,768	Decreased
Planning	43,075	12,075	Decreased <ul style="list-style-type: none"> Demolition Fees are lower than expected
Treasurer/Misc. Services	43,360	118,065	Increased <ul style="list-style-type: none"> Credit card processing fees
CHARGES FOR SERVICES	\$3,016,083	\$3,033,170	\$17,087



GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED MISCELLANEOUS REVENUE & RECOVERED COSTS

REVENUE	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
MISCELLANEOUS REVENUE			
Expenditure Refunds	45,000	90,497	Increased • Interest subsidy and rebates
Miscellaneous	1,064,737	982,711	Decreased • Sale of salvage
MISCELLANEOUS REVENUE TOTAL	\$1,109,737	\$1,073,208	(\$36,529)
RECOVERED COSTS			
Miscellaneous	50,000	14,500	Decreased • Insurance recoveries
Other Payment from Co/City	30,500	30,500	No Significant Change
Recovered from Localities	-	113,326	Increased • Recoveries of jail costs
RECOVERED COSTS TOTAL	\$80,500	\$158,326	\$77,826



GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED REVENUE FROM THE COMMONWEALTH

REVENUE FROM THE COMMONWEALTH	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Non Categorical Aid	4,648,040	4,379,509	Decreased <ul style="list-style-type: none"> Communications Sales & Use Tax has been significantly less than expected
State Shared Exp-categorical	2,167,131	2,185,976	No Significant Change
Social Welfare State Aid	6,843,168	6,843,168	No Significant Change
Other Categorical Aid State	2,770,009	3,006,580	Increased <ul style="list-style-type: none"> Police State Aid and Workforce Development Forensic Audit
REVENUE FROM THE COMMONWEALTH	\$16,428,528	\$16,415,232	(\$13,296)



GENERAL FUND BUDGET - REVENUE ADOPTED VS. AMENDED REVENUE FROM THE FEDERAL GOVERNMENT & NON-REVENUE RECEIPTS

REVENUE	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
REVENUE FROM THE FEDERAL GOVERNMENT			
Categorical Aid - Federal	-	99,514	Increased • Crater Rd Signal Project and Sycamore St Bridge Project
Social Welfare - Federal Aid	4,931,163	4,931,163	No Significant Change
REVENUE FROM THE FEDERAL GOVERNMENT TOTAL	\$4,931,163	\$5,030,677	\$99,514
NON-REVENUE RECEIPTS			
Sale Of Property Non-Recurring	233,700	-	Decreased • Sale of property was zeroed out
NON-REVENUE RECEIPTS TOTAL	\$233,700	-	(\$233,700)



GENERAL FUND BUDGET - EXPENDITURE ADOPTED VS. BUDGET

EXPENDITURE	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
General Government	6,146,167	6,914,216	768,050
Constitutional Offices	4,574,487	4,711,686	137,199
Public Safety	17,302,539	17,242,842	(59,697)
Courts & Other Public Safety	283,275	284,949	1,674
General Services	4,498,541	4,708,508	209,967
Social Services	14,905,559	14,850,431	(55,129)
Leisure & Cultural Affairs	1,626,268	1,586,582	(39,686)
Development Services	1,683,001	1,902,290	219,289
Debt Service	3,531,889	3,531,889	-
Schools	10,000,000	10,000,00	-
Transfers	1,227,805	1,227,805	-
Non-Departmental	7,558,609	7,621,036	62,426
TOTAL EXPENDITURES	\$73,338,140	\$74,582,233	\$1,244,093



REVISED EXPENDITURE PROJECTIONS TO REFLECT NEW INFORMATION

City Manager's Office

\$204,794

Customer Service Center is housed in the City Manager's Office

Finance

\$369,125

Pre-Audit Services are higher than what was budgeted

Riverside Regional Jail Authority

(\$714,080)

New budget estimates show a significant decrease from original budgeted amount

Resiliency Pay

\$350,000

City Manager requested incentive pay for all employees who did not receive hazard pay

Non-Departmental

\$656,038

Health Insurance Stipend, Payment to Library Foundation, and Contingency



TOTAL GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED GENERAL GOVERNMENT

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
City Council	294,374	296,857	No Significant Change
City Manager	435,930	640,724	Increased <ul style="list-style-type: none"> • Customer Service Center is being housed within City Manager's Office
City Attorney	308,969	301,221	No Significant Change
Human Resources	391,259	505,271	Increased <ul style="list-style-type: none"> • ICMA Fellows are housed within Human Resources
City Assessor	554,236	548,586	No Significant Change
Finance	925,710	1,294,835	Increased <ul style="list-style-type: none"> • Pre-Audit Services are much higher than what was budgeted
GENERAL GOVERNMENT CONTINUE NEXT PAGE			



TOTAL GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED GENERAL GOVERNMENT (CONT.)

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Billing & Collections	549,008	529,227	No Significant Change
Risk Management	1,250,000	1,250,000	No Significant Change
Budget & Procurement	358,250	397,762	Increased • Purchasing Agent position has been filled
Central Store Room	55,000	55,000	No Significant Change
Information Technology	1,023,430	1,094,733	No Significant Change
General Government	\$6,161,166	\$6,914,216	\$768,050



GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED CONSTITUTIONAL OFFICES

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Commissioner of Revenue	374,499	378,065	No Significant Change
Treasurer	204,129	238,356	<p>Increased</p> <ul style="list-style-type: none"> Accounted for part-time employee that is responsible for assisting on reconciliations
Registrar	392,159	390,536	No Significant Change
Clerk of Circuit Court	726,081	735,961	No Significant Change
Commonwealth Attorney	1,241,863	1,240,663	No Significant Change
Sheriff	1,635,756	1,728,105	<p>Increased</p> <ul style="list-style-type: none"> Comp board approved expenses that had/will have offsetting revenue
CONSTITUTIONAL OFFICES	\$4,574,487	\$4,711,686	\$137,199



GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED PUBLIC SAFETY

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Police	8,078,949	8,167,261	Increased • Overtime and contractual services increased
Emergency Communication	1,955,785	1,858,190	Decreased • Overtime costs are much lower than expected
Animal Control	268,877	234,867	Decreased • Part-time costs are much lower than expected
Fire & EMS	6,790,312	6,790,263	No Significant Change
VJCCCA	208,616	192,259	Decreased • Full-time costs are much lower than expected
PUBLIC SAFETY	\$17,302,539	\$17,242,841	(\$59,698)



GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED COURTS & OTHER PUBLIC SAFETY

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Circuit Court Judges & Administration	97,936	97,936	No Significant Change
General District Court	55,500	55,500	No Significant Change
Magistrate	25,000	25,000	No Significant Change
Juvenile & Domestic Relations District Court	8,250	8,250	No Significant Change
11th District Court Services Unit	96,588	98,263	No Significant Change
COURTS & OTHER PUBLIC SAFETY	\$283,274	\$284,949	\$1,675



GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED GENERAL SERVICES

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
General Services	239,329	261,830	Increased <ul style="list-style-type: none"> Crater Road Project and Sycamore Street Bridge Project have been appropriated previously by City Council resulting in an increased amount
Facilities Maintenance	1,978,807	2,044,007	Increased <ul style="list-style-type: none"> Unanticipated repairs/upgrades to various buildings
Grounds Maintenance	800,226	837,671	Increased <ul style="list-style-type: none"> Contractual services for grass cutting was increased
Refuse Collection	1,565,000	1,565,000	No Significant Change
PUBLIC WORKS TOTAL	\$4,583,362	\$4,708,508	\$125,146



GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED SOCIAL SERVICES

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Department of Social Services	10,605,893	10,555,493	No significant change
Comprehensive Act	4,299,667	4,294,938	No significant change
Social Services	\$14,905,560	\$14,850,431	(\$55,129)



GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED LEISURE & CULTURAL AFFAIRS

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Recreation & Community Engagement	499,551	443,798	Decreased <ul style="list-style-type: none"> Part-time costs decreased due to impacts of pandemic and lack of programming
Library Services	988,444	1,091,998	Increased <ul style="list-style-type: none"> Lease/rent of building increased and payment to Library Foundation for construction of new facility
Workforce Development	102,825	15,340	Decreased <ul style="list-style-type: none"> City Council made decision to no longer have this function to be a part of the City's functions
Cemeteries Administration	35,448	35,448	No Significant Change
Leisure & Cultural Affairs	\$1,626,268	\$1,586,582	(\$39,686)



GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED DEVELOPMENT SERVICES

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Planning	380,755	518,232	Increased <ul style="list-style-type: none"> Turnover has resulted in part-time(provisional) employment to increase. Addition of the position to aid with the AMPAC/Technology Zone project.
Economic Development	320,597	421,285	Increased <ul style="list-style-type: none"> This has been a City Council priority according to the Strategic Plan. The tourism employee and other part-time employees have been added to strengthen the department.
Neighborhood Services	770,955	766,907	No Significant Change
Freedom Support Center	85,173	90,076	No Significant Change
Museums & Visitor Services	125,521	105,791	No significant change
Development Services	\$1,683,001	\$1,902,290	\$219,289



GENERAL FUND BUDGET EXPENDITURES ADOPTED VS. AMENDED

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Debt Service	\$3,531,889	\$3,531,889	-
			No Significant Change
Schools	\$10,000,000	\$10,000,000	-
			No Significant Change
Transfers	\$1,227,805	\$1,227,805	-
			No Significant Change
Non-Departmental	\$7,558,610	\$7,621,036	-
			Increased
			<ul style="list-style-type: none"> Riverside Regional Jail Authority decreased, Resiliency Pay, Health Insurance Stipend, Contingency



CONCLUSION

- Amended Budget corrects errors and omissions and is still structurally balanced
- Amended Budget lays groundwork for FY18-19 Budget
- Analysis reveals significant challenges for FY18-19 Budget



SPECIAL THANKS

- City Manager for her support and guidance
- Budget Team:
 - Randall Williams
 - Logan Tollison
 - Alesha Mann
- Ms. Brittany Flowers for support and assistance with the revenue projections

