

**CITY OF  
PETERSBURG  
FY 2020-21 GENERAL  
FUND BUDGET  
AMENDMENT**

**EMBRACING THE DAWN OF  
A NEW DAY**

*City of Petersburg*  
VIRGINIA

Robert A. Floyd  
Director of Budget & Procurement

# 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

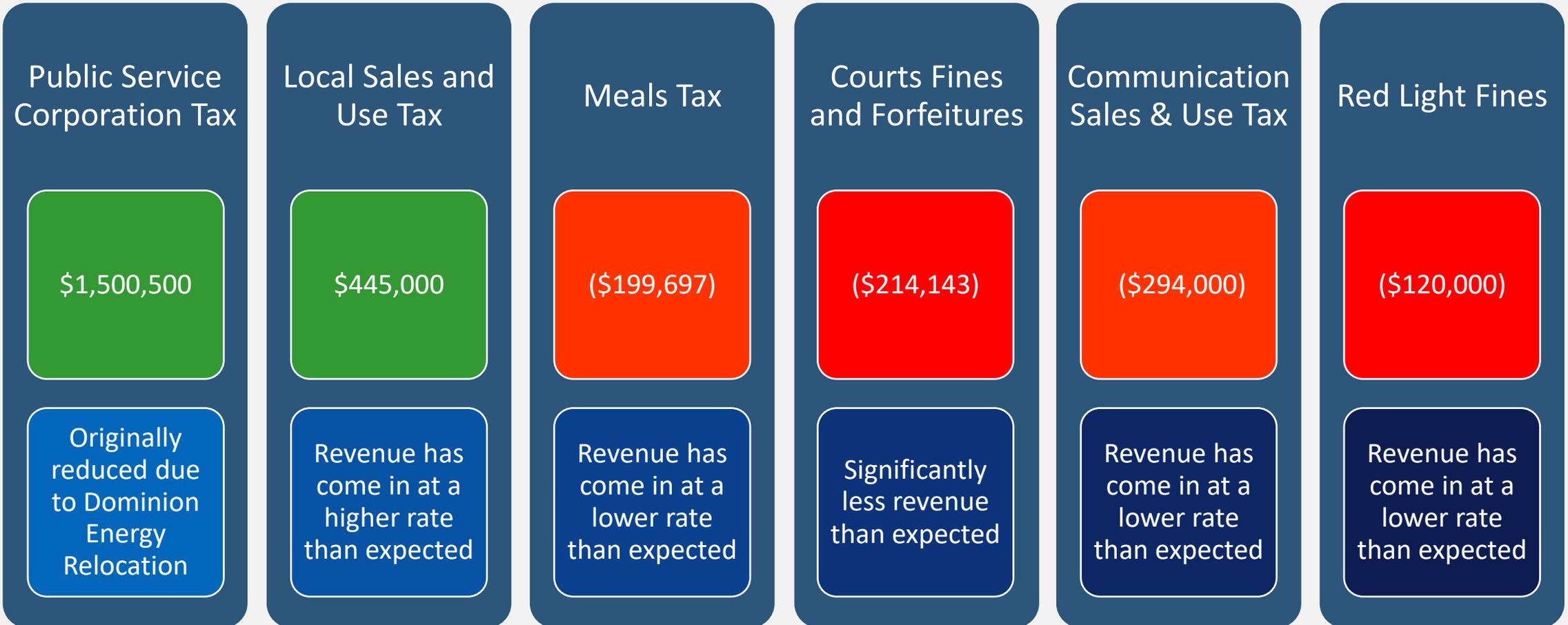
## Adopted vs. Amended Budget

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

# 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)
<b>Total Revenues</b>	<b>\$73,338,140</b>	<b>\$74,582,232</b>	<b>\$1,244,092</b>

# Revised Revenue Projections to Reflect actuals through December 2020



# 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	<b>Increased</b> <ul style="list-style-type: none"> <li>We have billed significantly more than we originally budgeted. The number was lowered this year out of caution due to relocation of Dominion Energy.</li> </ul>
Personal Property Taxes - Vehicles	4,625,587	4,625,587	<b>Significant Change</b>
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
<b>TOTAL GENERAL PROPERTY TAXES</b>	<b>\$32,697,309</b>	<b>\$34,197,809</b>	<b>\$1,500,500</b>

# 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	<p><b>Increased</b></p> <ul style="list-style-type: none"> <li>Revenue source has rebounded strong from the first few months of the pandemic</li> </ul>
Consumer Utility Taxes	1,810,200	1,810,200	<b>No Significant Change</b>
Business License Taxes	2,815,00	2,815,000	<b>No Significant Change</b>
Motor Vehicle Licenses	420,000	470,000	<p><b>Increased</b></p> <ul style="list-style-type: none"> <li>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</li> </ul>
Bank Stock Taxes	225,000	200,000	<p><b>Decreased</b></p> <ul style="list-style-type: none"> <li>Based on Year-to-Date revenue collection</li> </ul>
Taxes On Recordation And Wills	264,980	204,980	<p><b>Decreased</b></p> <ul style="list-style-type: none"> <li>Based on Year-to-Date revenue collection</li> </ul>

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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	<b>Decreased</b> <ul style="list-style-type: none"> <li>Based on Year-to-Date collections and previous year trend analysis.</li> </ul>
Admission & Amusement Taxes	7,000	3,5000	<b>No Significant Change</b>
Lodging Taxes	500,000	500,000	<b>No Significant Change</b>
Meals Taxes	2,999,697	2,800,000	<b>Decreased</b> <ul style="list-style-type: none"> <li>Revenue source has not fully recovered from the impacts of the pandemic.</li> </ul>
<b>OTHER LOCAL TAXES TOTAL</b>	<b>\$13,496,877</b>	<b>\$13,603,680</b>	<b>\$106,803</b>

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

# General Fund Budget - Revenue

## Adopted vs. Amended

### Charges for Services

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

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

# General Fund Budget - Revenue

## Adopted vs. Amended

### Miscellaneous Revenue & Recovered Costs

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

# 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	<b>Decreased</b> <ul style="list-style-type: none"> <li>Communications Sales &amp; Use Tax has been significantly less than expected</li> </ul>
State Shared Exp-categorical	2,167,131	2,185,976	<b>No Significant Change</b>
Social Welfare State Aid	6,843,168	6,843,168	<b>No Significant Change</b>
Other Categorical Aid State	2,770,009	3,006,580	<b>Increased</b> <ul style="list-style-type: none"> <li>Police State Aid and Workforce Development Forensic Audit</li> </ul>
<b>REVENUE FROM THE COMMONWEALTH</b>	<b>\$16,428,528</b>	<b>\$16,415,232</b>	<b>(\$13,296)</b>

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

# General Fund Budget - Expenditure Adopted vs. Amended

EXPENDITURES	FY 2017-18 BUDGET	FY 2017-18 AMENDMENT	VARIANCE
General Government	6,146,167	6,874,336	728,169
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	(55,128)
Leisure & Cultural Affairs	1,626,268	1,408,551	(217,717)
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	7,838,946	280,337
<b>TOTAL EXPENDITURES</b>	<b>\$73,338,140</b>	<b>\$74,582,233</b>	<b>\$1,244,093</b>

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

# 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	357,883	No Significant Change
Central Store Room	55,000	55,000	No Significant Change
Information Technology	1,023,430	1,094,733	No Significant Change
<b>General Government</b>	<b>\$6,161,166</b>	<b>\$6,874,336</b>	<b>\$728,170</b>

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

# 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	<b>Increased</b> • Overtime and contractual services increased
Emergency Communication	1,955,785	1,858,190	<b>Decreased</b> • Overtime costs are much lower than expected
Animal Control	268,877	234,867	<b>Decreased</b> • Part-time costs are much lower than expected
Fire & EMS	6,790,312	6,790,263	<b>No Significant Change</b>
VJCCCA	208,616	192,259	<b>Decreased</b> • Full-time costs are much lower than expected
<b>PUBLIC SAFETY</b>	<b>\$17,302,539</b>	<b>\$17,242,841</b>	<b>(\$59,698)</b>

# 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
<b>COURTS &amp; OTHER PUBLIC SAFETY</b>	<b>\$283,274</b>	<b>\$284,949</b>	<b>\$1,675</b>

# General Fund Budget Expenditures Adopted vs. Amended General Services

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

# 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
<b>Social Services</b>	<b>\$14,905,560</b>	<b>\$14,850,431</b>	<b>(\$55,129)</b>

# 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	<b>Decreased</b> <ul style="list-style-type: none"> <li>Part-time costs decreased due to impacts of pandemic and lack of programming</li> </ul>
Library Services	988,444	913,966	<b>Decreased</b> <ul style="list-style-type: none"> <li>Part-time costs decreased due to impacts of pandemic and lack of programming</li> </ul>
Workforce Development	102,825	15,340	<b>Decreased</b> <ul style="list-style-type: none"> <li>City Council made decision to no longer have this function to be a part of the City's functions</li> </ul>
Cemeteries Administration	35,448	35,448	<b>No Significant Change</b>
<b>Leisure &amp; Cultural Affairs</b>	<b>\$1,626,268</b>	<b>\$1,408,551</b>	<b>(\$217,717)</b>

# General Fund Budget Expenditures Adopted vs. Amended Development Services

	FY 2020-21 BUDGET	FY 2020-21 AMENDMENT	VARIANCE
Planning	380,755	518,232	<b>Increased</b> <ul style="list-style-type: none"> <li>Turnover has resulted in part-time(provisional) employment to increase. Addition of the position to aid with the AMPAC/Technology Zone project.</li> </ul>
Economic Development	320,597	421,285	<b>Increased</b> <ul style="list-style-type: none"> <li>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.</li> </ul>
Neighborhood Services	770,955	766,907	<b>No Significant Change</b>
Freedom Support Center	85,173	90,076	<b>No Significant Change</b>
Museums & Visitor Services	125,521	105,791	<b>No significant change</b>
<b>Planning, ED &amp; Code</b>	<b>\$1,894,633</b>	<b>\$1,743,314</b>	<b>\$(151,319)</b>

# 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
Other General Fund Uses	\$7,558,610	\$7,838,946	-
			Increased <ul style="list-style-type: none"> <li>Riverside Regional Jail Authority decreased, Resiliency Pay, Health Insurance Stipend, Contingency</li> </ul>

# 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