



CITY OF FALLS CHURCH

April 27, 2020

Honorable Mayor, Members of the Falls Church City Council, and
Taxpayers and Residents of the City of Falls Church:

On March 9, I presented a budget based on a steady economic landscape. Since then, COVID-19 global pandemic, the biggest health crisis in a generation, has resulted in unprecedented challenges for the entire community of Falls Church, the country and the world. As a result, it is necessary that the initial FY 2021 operating budget proposal be revised entirely to reflect the new economic realities.

The proposal that I am submitting to you today is streamlined substantially from the original FY2021 proposed budget presented to Council on March 9. It keeps the core services of the General Government and Schools stable, and funds the mandatory obligations to the Washington Metropolitan Area Transit Authority (WMATA) and other inter-jurisdictional contracts. This revised budget (as did the original budget) requires no change to the real estate tax rate of \$1.355 per \$100 dollars of assessed value.

It should be noted that the federal government has allocated approximately \$3.5 billion to the Commonwealth of Virginia through the CARES Act. However, the method and timing of distribution of these funds are still being determined, and as a result, they are not included in this budget proposal. Additionally, it is not yet known how changes to the state budget will impact the City, and so State Aid is held constant at FY2020 level in this proposal (which is a reduction from the original March 9 proposed City budget). The Capital Improvement Program (CIP) budget will also be presented in May pending the outcome of state legislation for additional transportation funding.

The revised General Fund FY2021 revenue estimate totals \$97.9 million, which represents a decrease of \$5.6 million (-5.4%) from the March 9 proposed budget, and a reduction of \$1.36 million (-1.4%) from the FY2020 Adopted Budget. Coupled with mandated increases for FY2021 of \$1.0 million, this budget required cuts to general government spending of \$2.4M (-5%) in order to balance.

Balancing measures to address this projected shortfall include a reduced School Board transfer, freezing citywide vacancies, cutting all travel and training for six months, the elimination of funding for multiple pay-as-you-go capital projects, and other expenditure reductions across all departments. Additionally, new initiatives and position additions included in the March proposal have been withdrawn including elimination of compensation increases.

Overview of Revenues and Expenditures

The following chart summarizes the changes to expenditures and revenues between FY2020, March FY2021 proposal and revised FY2021 proposal for the General Fund:

	FY2020 Adopted	FY2021		Variance FY2020 vs FY2021	Percent Change
		March 9 Proposed	Revised Proposed		
Operating Revenues	\$93,292,076	\$96,271,373	\$91,127,197	(\$2,164,879)	-2.3%
Use of Reserves	5,999,800	7,260,605	6,809,300	809,500	13.5%
Total Revenues	\$99,291,876	\$103,531,978	\$97,936,497	(\$1,355,379)	-1.4%
School Transfer	\$43,363,277	\$44,791,527	\$42,863,277	(\$500,000)	-1.2%
General Government	40,821,243	41,944,309	38,772,078	(2,049,165)	-5.0%
WMATA	2,269,856	2,709,610	2,214,610	(55,246)	-2.4%
Debt Service	13,477,500	14,726,532	14,726,532	1,249,032	9.3%
Pension ROI	(640,000)	(640,000)	(640,000)	-	0.0%
Total	\$99,291,876	\$103,531,978	\$97,936,497	(\$1,355,379)	-1.4%

- The School Board transfer request is \$42,863,277 which represents \$500,000 (or 1.2%) decrease from FY2020, while also trying to achieve a balanced budget in light of declining state revenues.
- The FY2021 General Government operating budget (not including debt service) provides for operating expenditures of \$38,772,078. This represents a decrease of \$2,049,165 (or 5.0%) over FY2020.
- The FY2021 Proposed Budget includes an increase of \$155,000 for WMATA subsidy contribution. This excludes the reduction in costs as a result of the termination of the 3T bus service effective December 31, 2020.
- Debt service will increase by \$1,939,032 (or 15.6%, excluding bond issuance costs) in FY2021 as a result of the issuance of bonds in FY2020 to finance major capital projects including George Mason High School, Mary Riley Styles Public Library, and acquisition of the Fellows Property. The FY2021 Proposed Budget includes the use of \$4.64 million in capital reserves towards debt service as planned.

As noted above, the revenue projections have been reduced by \$1.36 million compared to FY2020. This is due to significant decline in consumer-based taxes such as sales, restaurant meals, personal property, business gross receipts and transient occupancy; charges for recreation programs; and interest income on City's investments.

The table below provides a summary of FY2021 revenue projections by category compared to the FY2020 Adopted budget.

	FY2020 Adopted	FY2021		Variance FY2020 vs	Percent Change
		March 9 Proposed	Revised Proposed		
Real Estate Tax	\$ 57,991,000	\$ 60,384,000	\$ 60,284,000	\$ 2,293,000	4.0%
Personal Property Tax	6,278,200	5,984,000	5,525,000	(753,200)	-12.0%
Sales Tax	4,979,000	5,500,000	4,950,000	(29,000)	-0.6%
Meals Tax	3,496,000	3,811,000	2,858,250	(637,750)	-18.2%
BPOL	4,369,000	4,596,000	2,987,400	(1,381,600)	-31.6%
Other Taxes	4,621,000	4,421,000	3,846,800	(774,200)	-16.8%
Licenses & Permits	1,410,626	1,495,726	1,256,200	(154,426)	-10.9%
State & Federal	5,067,915	4,855,530	4,855,530	(212,385)	-4.2%
Charges for Services	3,778,389	3,791,217	3,382,817	(395,572)	-10.5%
Other Revenues	3,686,946	3,633,900	3,002,200	(684,746)	-18.6%
Use of Fund Balance	3,613,800	5,059,605	4,988,300	1,374,500	38.0%
Total Revenues	\$ 99,291,876	\$ 103,531,978	\$ 97,936,497	\$ (1,355,379)	-1.4%

The economy has experienced billions of dollars in investment losses and tens of millions of job losses in the fallout of the COVID-19 emergency. Economists project that consumers will be cautious with discretionary spending about buying new cars and other goods, eating out and spending on leisure travel, even if the current Executive Orders closing non-essential businesses and mandatory stay at home orders are gradually eased. The first and primary concern is with those who are experiencing the health and economic hardships. However, in the context of the City budget process, it is a fact that the City’s tax revenue collections are negatively impacted as well. As the business segment suffers economic declines, business license and business real property tax revenues are projected to decline, as will ancillary City revenues such as parking meter fees and parking ticket fines. Declining interest rates will also mean lower interest income on its short-term cash investments.

FY 2021 local business taxes are projected to decline \$3.58 million, or 15.1 percent. This is a very difficult forecast to make, as currently, there is no available data to assess the impact on the City’s local tax revenues from the disruption in business activity due to the pandemic. The City granted temporary relief to restaurants and hotels by extending meals and hotel tax payments to June 1. The size of the impact will start to be evident in the sales, meals, hotel tax receipts in June. The overall FY 2021 local tax revenue loss will depend on the timing and rate of economic recovery. If the containment of the virus is successful by mid-summer and consumer confidence is not permanently affected, retail and restaurant sales might slowly rebound over time. However, if the virus returns later in the year after successful initial containment, the declines in consumer confidence will be long-term and the negative impacts on the economy will be compounded. The 15% decline in these local taxes is considered the moderate forecast, and deeper reductions are possible.

In FY2021, a portion of this decline in local tax revenues is offset by an increase of \$166.6 million (or 3.9%) in assessed valuation over January 1, 2019. Total assessed value of real estate in the City will be approximately \$4.5 billion as of January 1, 2020. The growth in assessed value reflects market appreciation of 2.8% and approximately \$47.6 million of new construction in the City. So far, the residential market seems to hold steady in the City, however, big impacts may be expected in the commercial markets in FY2022, not only in multi-family and hotels with lost income but perhaps in other sectors such as retail and office as well. Due to the timing of the real estate assessments, these numbers are unchanged from the original March 9 budget proposal.

Balancing Measures

In addition to the decline in revenue of \$1.36 million, the City has increased obligations to its jurisdictional partners including WMATA, Arlington County, and Fairfax County resulting in a projected shortfall of \$2.4 million.

Measures taken to close this shortfall of \$2.4 million in FY2021 included:

- Reduction of School Board transfer request (\$500,000) as compared to FY2020
- Freezing General Government vacancies through December 2020 (\$710,000)
- Reduction of pay-as-you-go funding for capital projects
 - ✓ City Facilities Reinvestment (\$175,000)
 - ✓ Neighborhood Traffic Calming (\$100,000)
 - ✓ Road and Sidewalks Spot Improvements (\$100,000)
- Expenditure savings from reduced recreation programs due to social distancing (\$200,000)
- Realization of retirement contribution savings (\$160,000)
- Reduction of citywide travel & training budget for professional development by 50% (\$93,000)
- Reduction in Adult Correction Services budget to align with recent year actuals (\$87,000)
- Reduction in departmental discretionary expenditures including repairs & maintenance, office supplies, salaries for temporary personnel (\$228,000)

Budget Highlights

The Budget proposal includes some budget neutral initiatives to streamline various programs for effectiveness and efficiency. Highlights include:

- *Public Health and Safety*
 - ✓ Dedicate a full sworn position for emergency management and planning
 - ✓ Reprogram a vacancy and use savings from staff turnover to add a Police Officer (1 FTE) for traffic enforcement to increase force to 34 uniformed personnel
 - ✓ Use of approximately \$275,000 in Building Permit Reserve to fund building inspection, which currently has a balance of approximately \$1,146,000

- ✓ Convert Crossing Guard positions and Parking Enforcement Officer positions into 3.0 FTE Public Safety Aid positions that will perform parking enforcement, crossing guard functions, and support special events and other public safety needs
- *Inclusiveness and Social Sustainability*
 - ✓ \$18,000 in rent relief for seniors and disabled
 - ✓ Rental assistance of \$11,000 for an additional low income family
 - ✓ The City is pursuing a major state grant funding for affordable housing, which will not be known if funded until after the City Council adopts its FY2021 Budget. If this grant is funded, it will be added to the FY2021 budget by amendment enacted by the Council.
- *Small-Town Character in an Urban Setting*
 - ✓ Elimination of library fines
 - ✓ Continue to fund downtown improvements (\$62,000 from Transient Occupancy Tax)
- *Responsive and Accountable Governance*
 - ✓ \$240,000 in debt financing for fleet and equipment replacement, financed with short term (five year) debt to replace three police vehicles, public works vehicle and equipment, and recreation and parks vehicle for \$284,000 as part of the City's ongoing fleet renewal program.
 - ✓ 1.0 FTE Field Engineer term position whose salary will be charged to CIP projects already funded.

WMATA Subsidy

The proposed budget has an increase of \$155,000 for Washington Metropolitan Area Transit Authority (WMATA) contribution, which is being funded with Northern Virginia Transportation Authority (NVTA) "30% Funds". This increase funds the 3% state-mandated base operating budget growth cap, in accordance with Council Budget Guidance and also includes the Silver Line Phase II operations and a reallocation of subsidy based on the City ridership on bus and rail as compared to other jurisdictions. The current \$155,000 amount is reduced from the \$650,000 included in the March 9 budget due to WMATA's refinement of bus routes, rail service changes, and other programmatic changes.

The City's subsidy to WMATA serves to fund the NVTA's Commercial and Industrial Equivalency (C&IE) match requirement, which allows the City to receive NVTA "30% Funds". These NVTA 30% funds are used to match additional transportation grants for projects in the City.

Employee Compensation

The current proposed budget in FY2021 does not fund an increase in employee compensation. The employee merit increases and the step increases for sworn personnel that were included in the March 9 budget proposal have been removed as part of the spending reductions required due to the economic fallout of the COVID 19 pandemic. This FY2021 budget proposal freezes the current approximately twenty vacancies for six months. This freeze in hiring to fill vacancies for half the fiscal year will require the City to prioritize core and essential services, and will require the work force to adapt and train to meet new job requirements.

Fund Balance

Since the 2008 great recession, the City has recuperated and maintained a fund balance in accordance with the Financial Policies. Currently, the General Fund unassigned fund balance is approximately 18.1% of the total expenditures, which is \$1M over the 17% target. At this time, this budget proposes no use of reserves except as planned in the George Mason High School “Plan of Finance” that had extensive public review and discussion during the bond referendum for the high school. The City has assumed an unprecedented amount of general obligation debt of over \$150 million in the last two years, with annual debt service now above 14% of total expenditures. This obligation underscores the need to maintain adequate reserves as the current health crisis unfolds.

Utility Funds

Earlier this year rate studies were conducted for both the Sanitary Sewer and Stormwater Funds. Rate increases were anticipated due to significant capital projects that are being contemplated for both funds. However, this revised budget does not propose any rate increases, in order to avoid exacerbating the economic stress that City utility rate payers are experiencing during the current pandemic.

It is anticipated that additional capacity in our sanitary sewer pipes and the Alexandria Renew treatment plant is needed to accommodate development in the West Falls Church planning area. Planning for these capacity upgrades will proceed but the rate increase originally planned for FY2021 will be deferred to FY2022. As such, the operating budget presented herein does not include funding for new debt service.

The Stormwater Fund has capital infrastructure needs to help alleviate the impact of storms such as what the City experienced in July 2019. The Stormwater Task Force provided its recommendations for major stormwater project this past March. This budget provides for proceeding with smaller projects that can be accomplished with current available stormwater funds. However, the debt financing for larger projects, and the associated rate increases to finance that debt, is proposed to be suspended until October 2020. At that time, the economic picture may be clearer and the City Council can reassess the timing for debt financing these projects.

Looking Ahead

At this time, it is impossible to know how long and severe the current economic downturn will be. The full extent of the impact to the Falls Church residents, businesses and government is still unknown. The actions described here close the budget gap on paper and allow decisions on priorities to be made, but there remains large uncertainty as to the City’s revenue projections and whether further reductions will be needed in FY2021. City staff will continue to monitor revenue collections and update projections as part of the first and second quarter reports of FY2021. Further adjustments to the FY2021 Budget will be brought to Council at that time, to either make further reductions if fiscal conditions worsen, or restore funding should fiscal conditions improve.

I would like to acknowledge and thank our outstanding City employees, who have continued to work diligently to serve the community during such a difficult and stressful time for all. I am thankful to the residents and business community of Falls Church for their courage and composure as we collectively plan for the challenges that are likely to come, and as we work together to secure our public health today, and plan for better days in the future.

Respectfully,

A handwritten signature in black ink, appearing to read "F. Wyatt Shields". The signature is written in a cursive, flowing style.

F. Wyatt Shields
City Manager

FUND SUMMARIES

GENERAL FUND

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed March 9	FY2021 Proposed Revised	Percent Change
Revenues					
Taxes					
Real Estate Taxes	\$ 56,104,354	\$ 57,991,000	\$ 60,384,000	\$ 60,284,000	3.95%
Personal Property Taxes	5,971,480	6,278,200	5,984,000	5,525,500	-11.99%
Non-Assessed Property Taxes	431,753	400,000	430,000	384,000	-4.00%
Local Sales and Use Taxes	5,172,399	4,979,000	5,500,000	4,950,000	-0.58%
Utility Tax	2,068,881	2,215,000	2,020,000	1,818,000	-17.92%
Transient Occupancy Tax	568,491	575,000	575,000	373,750	-35.00%
Meals Tax	3,540,063	3,496,000	3,811,000	2,858,250	-18.24%
Other Sales and Use Taxes	639,995	655,000	657,000	454,050	-30.68%
Gross Receipts Business Taxes	4,506,417	4,369,000	4,596,000	2,987,400	-31.62%
Other Taxes	784,886	776,000	739,000	816,500	5.22%
Total Taxes	79,788,719	81,734,200	84,696,000	80,451,450	-1.57%
Licenses and Permits	2,011,442	1,410,626	1,495,726	1,256,200	-10.95%
Grants & Contributions	4,807,392	5,067,915	4,855,530	4,855,530	-4.19%
Charges for Services	3,931,019	3,778,389	3,791,217	3,382,817	-10.47%
Fines and Forfeitures	716,683	605,200	568,100	504,000	-16.72%
Revenue from Property and Money	1,418,488	624,946	805,000	617,400	-1.21%
Miscellaneous	343,993	70,800	59,800	59,800	-15.54%
Transfers from Special Transportation Fund	1,317,284	1,427,000	1,842,000	1,462,000	2.45%
Use of Fund Balance	-	3,613,800	5,059,605	4,988,300	38.03%
Proceeds from Issuance of Debt	-	959,000	359,000	359,000	-62.57%
Total General Fund Revenues	\$ 94,335,020	\$ 99,291,876	\$103,531,978	\$ 97,936,497	-1.37%
Expenditures					
Legislative					
City Council	\$ 107,676	\$ 107,256	\$ 111,181	\$ 105,181	-1.93%
City Clerk	238,087	242,565	246,579	237,709	-2.00%
City Attorney	485,615	429,061	440,268	421,385	-1.79%
Judicial Services	378,202	364,686	357,262	357,262	-2.04%
Total Legislative	1,209,580	1,143,568	1,155,290	1,121,537	-1.93%

GENERAL FUND – CONTINUED

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed March 9	Revised	Percent Change
Expenditures - Continued					
Executive					
City Manager	574,364	592,928	600,821	581,541	-1.92%
Communications	260,548	271,203	292,700	262,105	-3.35%
Human Resources	396,362	499,177	582,259	476,481	-4.55%
Risk Management	160,912	199,702	193,532	191,626	-4.04%
Information Technology	1,570,882	1,701,263	1,797,519	1,621,329	-4.70%
Environmental Sustainability	110,252	114,306	118,637	113,985	-0.28%
Total Executive	3,073,320	3,378,579	3,585,468	3,247,066	-3.89%
Department of Finance					
Finance	1,047,155	1,145,279	1,195,927	1,097,596	-4.16%
Real Estate Assessment	446,598	452,372	461,133	446,910	-1.21%
Total Department of Finance	1,493,753	1,597,651	1,657,060	1,544,506	-3.33%
Commissioner of The Revenue	747,893	881,110	864,989	750,268	-14.85%
Treasurer					
Treasurer	581,446	569,972	584,116	529,187	-7.16%
Property Relief Programs	-	390,000	390,000	390,000	0.00%
Total Treasurer	581,446	959,972	974,116	919,187	-4.25%
Registrar	276,322	287,792	347,251	286,009	-0.62%
Sheriff					
Sheriff	914,262	832,047	866,700	789,792	-5.08%
Adult Corrections	320,017	613,310	612,867	525,867	-14.26%
Total Sheriff	1,234,279	1,445,357	1,479,567	1,315,659	-8.97%
Clerk of Court	37,476	47,825	44,727	43,132	-9.81%
Department of Public Safety					
Police Administration	678,107	580,420	606,899	577,060	-0.58%
Police Photo Enforcement Program	251,137	257,536	263,856	261,064	1.37%
Police Operations	2,858,367	3,379,171	2,912,163	2,732,471	-19.14%
Police Services	2,070,812	1,824,513	2,078,934	2,018,144	10.61%
Police Dispatch	789,239	804,191	912,521	834,994	3.83%
Animal Control	42,205	42,794	42,781	42,781	-0.03%
Emergency Management	112,730	116,668	204,059	198,529	70.17%
Fire Marshal Services	151,117	178,159	122,941	120,383	-32.43%
Fire Services	2,641,050	2,736,176	2,817,783	2,817,783	2.98%
Total Department of Public Safety	9,594,764	9,919,628	9,961,937	9,603,209	-3.19%

GENERAL FUND – CONTINUED

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed March 9	Revised	Percent Change
Expenditures - Continued					
Department of Public Works					
Administration	258,007	232,836	262,944	234,344	0.65%
Operations Engineering	1,136,700	578,226	738,222	589,886	2.02%
CIP Engineering	75,727	77,893	77,803	74,616	-4.21%
Public Resources	185,901	306,646	305,868	269,558	-12.09%
Highways, Streets, & Sidewalks	1,089,056	1,184,579	1,026,748	937,588	-20.85%
Traffic Signal Maintenance	-	306,378	306,358	307,038	0.22%
Snow & Ice Removal	174,796	188,330	184,975	183,910	-2.35%
Solid Waste & Recycling	899,571	935,597	966,965	936,842	0.13%
Leaf Collection	156,501	178,817	215,525	215,555	20.55%
General Services	846,342	762,570	771,672	764,402	0.24%
Fleet Maintenance	558,691	483,152	505,562	456,781	-5.46%
Arborist	168,693	289,560	303,387	215,149	-25.70%
Urban Forestry	598,626	602,639	588,163	572,215	-5.05%
Total Department of Public Works	6,148,611	6,127,223	6,254,192	5,757,884	-6.03%
Department of Human Services					
Aurora House	730,517	941,316	1,027,964	986,527	4.80%
Juvenile & Court Services	572,046	442,400	576,846	576,846	30.39%
Juvenile & Domestic Relations Court	6,069	6,295	6,503	6,503	3.30%
Housing and Human Services	557,596	547,880	569,808	497,919	-9.12%
Public Assistance Programs	769,136	800,527	825,607	825,607	3.13%
Community Services Board	840,458	887,299	1,005,368	1,005,368	13.31%
Health Department	270,208	293,100	281,000	281,000	-4.13%
Total Department of Human Services	3,746,030	3,918,817	4,293,096	4,179,770	6.66%
Department of Recreation and Parks					
Recreation Administration	816,073	849,837	859,510	789,316	-7.12%
Parks Maintenance	310,446	321,419	406,003	343,684	6.93%
Recreation Programs & Special Events	1,546,072	1,541,341	1,588,406	1,368,328	-11.22%
Athletic Programs	458,338	487,011	466,544	435,307	-10.62%
Community Cultural & Arts Programs	50,171	66,415	77,097	65,552	-1.30%
Total Department of Recreation and Parks	3,181,100	3,266,023	3,397,560	3,002,187	-8.08%
Library	2,043,169	2,115,385	2,175,054	2,027,186	-4.17%
Community Planning & Economic Development	2,800,250	3,373,709	3,404,421	3,118,028	-7.58%

GENERAL FUND – CONTINUED

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed March 9	Revised	Percent Change
Expenditures - Continued					
Education					
Transfer to School Board	42,319,046	43,363,277	44,791,527	42,863,277	-1.15%
Community College Programs and Other Education	32,852	33,537	33,972	33,972	1.30%
Total Education	42,351,898	43,396,814	44,825,499	42,897,249	-1.15%
Post-Retirement Benefits	120,225	(563,000)	(563,000)	(563,000)	0.00%
Regional Transportation/WMATA	1,453,640	2,269,856	2,709,610	2,214,610	-2.43%
Debt Service	8,242,651	13,477,500	14,726,532	14,726,532	9.27%
Transfers					
Transfers to CIP	1,850,000	300,000	300,000	125,000	-58.33%
Transfers to CIP - Special Transportation Fund	1,390,000	1,475,000	1,434,700	1,154,700	-21.72%
Transfers to Cable Access Fund	323,280	223,067	225,909	187,780	-15.82%
Total Transfers	3,563,280	1,998,067	1,960,609	1,467,480	-26.56%
Reserves					
Tax Credits	-	250,000	250,000	250,000	0.00%
Technology Fee-Funded Upgrades	-	-	28,000	28,000	-
Total Reserves	-	250,000	278,000	278,000	11.20%
Total General Fund Expenditures	\$ 91,899,687	\$ 99,291,876	\$ 103,531,978	\$ 97,936,497	-1.37%

SANITARY SEWER FUND

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed	Change
Revenues				
Charges for Services	\$ 4,377,024	\$ 4,490,000	\$ 4,340,000	-3.34%
Revenue from Property and Money	337,548	80,000	80,000	0.00%
Total Stormwater Fund Revenues	\$ 4,714,572	\$ 4,570,000	\$ 4,420,000	-3.28%
Expenditures				
Administration and Engineering	\$ 410,027	\$ 599,381	\$ 627,919	4.76%
Collection and Disposal	1,409,360	1,767,656	1,608,421	-9.01%
Debt Service	1,275,257	1,340,962	1,321,660	-1.44%
Transfer to CIP	750,000	860,000	860,000	0.00%
Other Post-Retirement Benefit	3,000	2,001	2,000	0.00%
Total Stormwater Fund Expenditures	\$ 3,847,644	\$ 4,570,000	\$ 4,420,000	-3.28%

STORMWATER FUND

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed	Change
Revenues				
Charges for Services	\$ 1,593,293	\$ 1,650,500	\$ 1,650,500	0.00%
Fines and Forfeitures	1,000	2,500	2,500	0.00%
Revenue from Property and Money	55,792	20,000	20,000	0.00%
Total Stormwater Fund Revenues	\$ 1,650,085	\$ 1,673,000	\$ 1,673,000	0.00%
Expenditures				
Administration and Engineering	\$ 577,224	\$ 620,140	\$ 624,197	0.65%
Stormwater Operations	596,611	817,767	821,978	0.51%
Debt Service	169,404	235,013	226,825	-3.48%
Total Stormwater Fund Expenditures	\$ 1,343,239	\$ 1,672,920	\$ 1,673,000	0.00%

CABLE ACCESS FUND

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed March 9	Revised	Percent Change
Revenues					
Transfer from City	\$ 146,912	\$ 158,067	\$ 160,909	\$ 122,779	-22.32%
Transfer from City - PEG Fees	133,046	65,000	65,000	65,001	0.00%
Total Cable Access TV Fund Revenue	\$ 279,958	\$ 223,067	\$ 225,909	\$ 187,780	-15.82%
Expenditures					
Cable Access TV Programming	\$ 279,958	\$ 223,067	\$ 225,909	\$ 187,780	-15.82%
Total Cable Access TV Fund Expenditures	\$ 279,958	\$ 223,067	\$ 225,909	\$ 187,780	-15.82%

SCHOOL BOARD – OPERATING FUND

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed March 9	Revised	Percent Change
Revenues					
Transfer from City	\$ 42,211,546	\$ 43,255,777	\$ 44,684,027	\$ 42,755,777	3.30%
State Grants	3,777,735	4,172,489	4,885,159	4,862,972	17.08%
Sales Tax	2,833,031	2,863,706	3,116,970	2,577,335	8.84%
Federal Grants	671,348	586,162	573,462	573,462	-2.17%
Other	1,738,631	971,985	971,985	971,985	0.00%
Use of Fund Balance	-	450,000	450,000	450,000	0.00%
Total School Board Operating Fund Revenue	\$ 51,232,291	\$ 52,300,119	\$ 54,681,603	\$ 52,191,531	4.55%
Expenditures					
Education	\$ 51,005,207	\$ 51,674,119	\$ 54,080,603	\$ 51,590,531	4.66%
Reserves	-	626,000	601,000	601,000	-3.99%
Total School Board Operating Fund Expenditures	\$ 51,005,207	\$ 52,300,119	\$ 54,681,603	\$ 52,191,531	4.55%

SCHOOL BOARD – COMMUNITY SERVICES FUND

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed March 9	Revised	Percent Change
Revenues					
User Fees	\$ 1,591,169	\$ 1,879,626	\$ 1,879,626	\$ 1,879,626	0.00%
Transfer from City	107,500	107,500	107,500	107,500	0.00%
Other	164,929	179,000	179,000	179,000	0.00%
Use of Fund Balance	-	253,000	253,000	253,000	0.00%
Total School Board Community Service Fund Revenue	\$ 1,863,598	\$ 2,419,126	\$ 2,419,126	\$ 2,419,126	0.00%
Expenditures					
Community Services Expenditures	\$ 1,806,970	\$ 2,286,126	\$ 2,286,126	\$ 2,286,126	0.00%
Reserves	-	133,000	133,000	133,000	0.00%
Total School Board Community Service Fund Expenditures	\$ 1,806,970	\$ 2,419,126	\$ 2,419,126	\$ 2,419,126	0.00%

SCHOOL BOARD – FOOD SERVICES FUND

	FY2019 Actual	FY2020 Adopted	FY2021 Proposed March 9	Revised	Percent Change
Revenues					
User Fees	\$ 699,905	\$ 852,100	\$ 852,100	852,100	0.00%
State and Federal Funds	71,598	120,500	120,500	120,500	0.00%
Other Miscellaneous	-	1,000	1,000	1,000	0.00%
Transfer from School Operating Fund	30,000	30,000	30,000	30,000	0.00%
Use of Fund Balance	64,243	100,000	100,000	100,000	0.00%
Total School Board Food Service Fund Revenue	\$ 865,746	\$ 1,103,600	\$ 1,103,600	1,103,600	0.00%
Expenditures					
Food Service	\$ 865,746	\$ 1,103,600	\$ 1,103,600	1,103,600	0.00%
Reserves	\$ -	\$ 100,000	\$ 100,000	100,000	0.00%
Total School Board Food Service Fund Expenditures	\$ 865,746	\$ 1,203,600	\$ 1,203,600	1,203,600	0.00%