

## 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

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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%	

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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>\$13,289,313</b>	<b>\$6,467,841</b>	<b>94.82%</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>\$180,560,642</b>	<b>\$1,574,442</b>	<b>0.88%</b>	

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<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	\$900,000	(\$6,467,841)	-87.78%	
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>\$10,635,231</b>	<b>(\$6,999,090)</b>	<b>-39.69%</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>	

Further explanation of the group's methods and assumptions are below, but here is the summary as of 4-15-2020:

FY 2020 – It is estimated that the total FY20 revenues will be approximately **\$3.09 million below** the originally budgeted figures.

FY 2021 – It is estimated that the revised revenue estimates are approximately **\$5.42 million below** what was presented in the FY21 Proposed Budget.

### **Revenue Assumptions**

**Real Estate** – based on the potential of non-payment of bills in FY20, that amount was reduced back to the original FY20 budget which will result in a reduction of approximately \$1.4M from the projections on 3-19-20. At this time we are still projecting no change to the FY21 estimates.

**Personal Property** – Were projecting closer to \$10M in FY20 based on book values, but are now anticipating some non-payment. However the increased book values and the potential non-payment projections will still result in a projected collection of \$9.7M. We are anticipating some impact on business tangibles reported in CY2021, but business tangible and machinery and tools make up a fairly low proportion of all personal property revenue. This would not be reported/collected until January 2021, which is approximately 10 months off, so any changes at this point would be purely speculative, but as with

**Utility Tax** - Based on current collections are projecting total FY20 collection of \$326K less than budget, which is approximately \$175K less than assumptions from March 19, 2020.

**Sales** – reduced April collections to approximately 75% of original projections and May to 70% of original projections with between 5% to 10% increase monthly through Nov 2020.

**Meals** – March collections came in approximately 30% below projections (\$250K reduction from March 19 assumptions), reduced April collections to 50% and May collections to 40% of original projections with a 10% increase monthly through Nov 2020

**Lodging** - March collections came in approximately 25% below projections (\$50K reduction from March 19 assumptions), reduced April collections to 20% and May collections to 30% of original projections with a 10% increase monthly through Nov 2020

**BPOL** - Based upon to date collections are assuming \$8.0M in FY20 - which is \$300K above the FY20 Adopted amount, but \$300K less than the previous revised projections. Are assuming a 25% reduction in FY21 from the figures in the original FY21 Proposed Budget.

**Parks and Rec.** – assume full facility closures for the next 8-10 weeks and some amount of reduced utilization after that point.

**State Revenues** - FY21 projections hold all revenue directly from the State at level from FY20.

**Schools Contractual Services** - Reduced FY21 amounts back to the FY20 levels which will match the FY20 expenditure appropriation that is proposed to be used for the FY21 budget.