

MEMORANDUM

TO: Hon. Lyda Krewson, Mayor
Hon. Darlene Green, Comptroller
Hon. Lewis E. Reed, President, Board of Aldermen

FROM: Paul W. Payne, Budget Director
DATE: January 12, 2021
SUBJECT: FY21 Second Quarter Report



Enclosed please find a report on the status of the General Fund budget through the fiscal first quarter ending December 31, 2020.

In Summary:

Revenues: The FY21 second quarter continued to see significant declines in most of the City's major tax revenues although how these results are faring compared to budget estimates varies by source. Earnings tax withholdings were down 5% while Payroll tax receipts declined 10%, sales tax receipts dropped 22%, and hotel and restaurant tax receipts fell 78% and 48% respectively. Both the Earnings and Payroll tax results were tracking modestly better than original estimates, while the sales tax is closer to estimates. Hotel taxes continue to see the sharpest declines and are falling short while the decline in restaurant tax receipts is slightly better than estimated. Collectively these major tax sources are tracking slightly better than budget estimates. However projected shortfalls in franchise utility taxes and declines in departmental receipts such as City Courts, down 60%, and EMS revenues, down 22%, still bring the overall general revenue outlook to a shortfall in the \$6M range. The fiscal second half still brings a certain amount of revenue uncertainty. If Earnings and Payroll taxes continue to outperform, then the revenue gap could be mitigated. Conversely, a negative turn (e.g. corporate results are not due until beginning of fourth quarter) would add to the gap. Questions also remain as to property tax receipts which being due at the end of December are typically difficult to assess at mid-fiscal year. The pandemic's impact on rental properties is contributing to additional uncertainty as to the eventual receipt and timing of property tax revenue.

In the special funds categories, Local Use Tax receipts continue to outperform estimates and are up 20.2% through the end of the second quarter. These results continue to confirm the trend that that retail sales declines are being offset in part by on-line sales. Receipts to date have exceeded estimates by \$4.9M. Second half comparisons will be more challenging however, particularly in the months of May

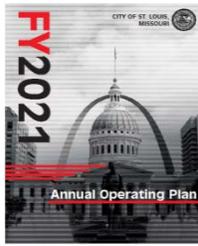
and June which saw a \$4M spike in the previous year. Gaming Fund revenue while down 23% fiscal year to date continue to outperform estimates which had assumed results of just under a 50% decline. Receipts are exceeding estimates by approximately \$845k.

Expenditures: Most departments are tracking under budget primarily as many departments continue to maintain a significant number of vacant positions. Excluding the Police and Fire departments, a simple straight-line projection through mid-fiscal year (the 13th pay period) projects personal services expenditures trending under budget in the \$6-\$7M range. The Fire department was overspending in overtime is exceeding its underspending in other salary accounts close to \$1M. Police expenditures show a similar pattern with high overtime costs being offset with underspending other salary accounts and looks to be closer to break even. The level of incurred workers' compensation costs is emerging as a growing concern. The estimated costs of incurred claims rose \$4.7M through the fiscal first half, (\$3.4M in Police and \$1.3M in other departments). While actual payments of these costs may occur over more than one fiscal year, a setting aside of funds in the current fiscal year to meet these obligations will likely be warranted.

Recap: Key revenues continue to show the negative effects of the economic slowdown due to the pandemic with some of these declines continuing to surpass historic recessionary levels. Some of the major taxes are performing better than budget estimates while others are trailing. Overall, through the first half of the fiscal year, the potential general revenue gap still appears to be manageable with expenditures tracking below budget and with certain special fund revenue tracking above estimates. There remains a good degree of revenue uncertainty for the second half of the fiscal year. Some key results will not be available until the fiscal fourth quarter and these may determine if any additional steps (e.g. supplemental appropriations) are required to keep the budget within balance before the fiscal year end.

If you have any questions or need additional information, please give me a call at 622-3279.

cc: Beverly Fitzsimmons
Tom Shepard
Todd Waelterman



FY21 Second Quarter Report

General Revenue Trends

Major Sources	FY20 YTD	FY21 YTD	YTD % Chg.	Trend	Vs. Budget
Earnings Tax	85,475,791	93,043,563	8.9%	↑	↑
Payroll Tax	20,896,428	18,723,577	-10.4%	↓	↑
Sales Tax - 1 Cent (7 mos.)	24,620,535	18,849,704	-23.4%	↓	→
Property Tax	26,593,406	24,834,735	-6.6%	↓	→
Franchise Utility Taxes *	30,379,324	28,311,248	-6.8%	↓	↓
Licenses	6,016,837	4,672,136	-22.3%	↓	↓
Departmental Receipts	31,268,965	33,297,076	6.5%	↑	↓
Hotel Tax	6,250,024	1,383,225	-77.9%	↓	↓
Restaurant Tax - 1 Cent	3,484,785	1,786,371	-48.7%	↓	↑

* includes Telecom Franchise receipts from Fund 1116 that are transferred to general revenue

Earnings Tax

Earnings tax receipts in the first quarter had been bolstered by an estimated \$12M in receipts deferred into the current year following the IRS 90 day extension last spring. These results had been anticipated though were trailing budget estimates. Receipts from individual withholdings had declined 10% in the first quarter, but with results from the second quarter nearly flat, total year to date withholdings were down 5.1%. Meanwhile business receipts declined 5.5% for the quarter. Although overall Earnings tax receipts are up 8.9%, after adjusting for the deferred receipts, underlying results show a decline of 5.2%. This level of decline is historically significant, exceeding the lowest point of the previous great recession. However, through the fiscal first half, receipts were exceeding original budget estimates which had anticipated even greater declines. Key variables determining whether this trend can continue in the second half include the level of any negative adjustments to estimated payments received in the prior months, the degree of decline in corporate earnings from the prior year where the majority of receipts are not received until the coming fiscal fourth quarter as well as the extent of any change in overall economic conditions resulting from the pandemic. Based on year to date results, net general fund receipts are outpacing estimates in the range of \$3.3M.

Payroll Tax

Payroll tax receipts declined 12.2 % in the second quarter which is an acceleration of the decline from the first quarter and outpaced the decline in Earnings tax withholdings. These results suggest that payroll declines continue to be more pronounced in the private sector as opposed to the withholding base which also includes public and not-for-profit entities. The level of decline was still marginally better than budget estimates which anticipated declines in the 15% range. Net receipts through the fiscal first half had outpaced estimates in the range of \$1.3M.

Sales Tax

Sales tax receipts were projected to fall 23.5% in the fiscal second quarter and were down 15.8%. For the fiscal first half projections were for a decline of 27% while actual results



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performed not quite as badly with a decline of 22.1%. Results from the first month of the third quarter (which are available early in the month) brought year to date results down a bit further to a negative 23.4%. Though early, these results suggest the third quarter could underperform estimates and thus offset the over performance from the fiscal first half. This would bring end of year results closer to original budget estimates.

Property Taxes

Property tax receipts through the end of the second quarter show a decline of 6.6%. These results include a decrease of 8.6% in real property tax receipts offset by an increase of 6.9% in receipts from personal property. In a typical year, the end of December due date results in fluctuations between fiscal quarters due to varying percentages of payments being received and recorded in January in the early part of the fiscal third quarter. This year's receipt pattern is being further complicated by delays in property tax payments funded from tenant rents which may have been deferred or otherwise delayed due to the pandemic. While a better sense of property tax receipt performance should be more apparent by the end of January, delays in payments due to the pandemic will add a bit of uncertainty as to the eventual receipts and timing of these revenues.

Franchise (Utility) Taxes

Franchise utility tax receipts (including telecom) declined 6.8% in the fiscal first half. Revenue from electric utility gross receipts which represent just over half of this tax category were down 9.5% over the prior year. All of this decline has been on the commercial side which was down 11.7% in the fiscal first half while residential receipts grew at a nearly flat rate of 0.2% for the period. This confirms the trend from the first quarter where the decline in commercial activity has impacted electric utility receipts. Electric utility tax receipts are on a pace to fall short by \$3.3M. Receipts from natural gas in the first half declined 10.5% and similar to the pattern in electric utilities, an increase of 5.3% in residential based receipts was more than offset by a 13.3% decline in commercial based receipts. While a greater share of these receipts are received in the second half of the fiscal year and will be affected by the degree of severity of the winter months, the trend suggests a shortfall in the \$700k range. After the modest increase of 1% in the first quarter, base telecom tax receipts resumed the trend in quarterly declines falling 15.3%. However, a one-time settlement payment of over \$900k pushed the receipt total for the quarter up 33.6% bringing fiscal year to date receipts up 17.9%. With original estimates having assumed a continued decline, Telecom tax receipts bolstered by the settlement payment are on a pace to exceed estimates by \$1.1M. Water Division revenues showed a decline of 7.6% in the fiscal first half and as a result, projections of gross receipts payments to the general fund are projected to fall short of estimates in excess of \$600k. Meanwhile, Airport payments to general revenue were down 17.7% in the fiscal first half. This is actually not as big a decline as anticipated as these payments include final settlement payments from the prior fiscal year which pre-dates the pandemic. As a result, Airport gross receipt payments for the fiscal year can be expected to total in the \$5.3M range or about \$600k less than the original estimate.

Licenses

License receipts decreased 22.4% through the first half of the fiscal year or about \$1.3M less from the same period in the previous fiscal year. The majority of this decline was in Parking gross receipts tax revenue which saw a drop of 59% or a \$1M for the period. was down \$512k for the quarter. With a budgeted decline of about 40% for the year, these receipts are on a pace



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to fall short of estimates by over \$400k. The license tax category also includes a 1/2 cent restaurant tax in addition to the C&T restaurant tax discussed below and these receipts were also down by \$790k though are tracking slightly above estimates. Graduated Business License receipts were up nearly \$200k, with some of these receipts as possibly a carryover from the prior fiscal year. The majority of GBL payments are received in the fourth quarter and thus early returns do not provide much guidance as to a particular trend for the year. There were smaller increases in motor vehicle license and manufacturer license receipts while most other license receipts have shown modest declines. The Parking trend alone if continued could bring results below budgeted revenue by close to \$450k with other license fees offsetting this shortfall and bringing gap closer to the \$120k range. GBL receipts in the latter part of the fiscal year will also be a large factor in determining final results for the fiscal year in this revenue category.

Departmental Receipts

Although Departmental receipts rose 6.5% through the end of the second quarter, receipts are on a pace to fall short of estimates in the \$4M range as illustrated below:

	<u>Potential Variance</u>	<u>Notes</u>
General Government	(\$10,000)	Within range of estimates
Finance	(\$18,000)	Multigraph charges trailing; Cost allocations TBD
Parks, Recreation and Forestry	(\$98,000)	Decline in park use permits
Judicial Offices	(\$1,772,000)	City Courts fees and fines down \$880k or 60%; Sheriff fees also down nearly \$70k or over 14%.
County Offices	(\$185,000)	Recorder fees down 5% or \$65k
Streets	\$712,000	Towing revenues up \$500k or 30% YTD; pace to exceed by approx. \$280k Refuse revenues up 2.6% though tracking \$500k over budget.
Public Safety	(\$2,653,000)	EMS down 22%; shortfall on pace to exceed \$2.1M; Bldg. Div. revenue remains up 50%; estimates had assumed increase; results tracking slightly better than estimates; Prisoner housing reimbursements now tracking \$800k short



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Police	(\$6,000)	Within range of estimates
Health and Human Services	(\$156,000)	Food establishment inspection fees off \$150k
Board of Public Service	\$118,000	Includes encroachment fees of \$75k
Potential Surplus/(Deficit) in Departmental Receipts	<u><u>(\$4,068,000)</u></u>	

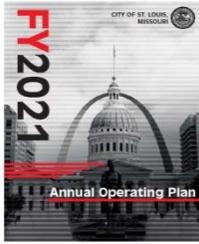
Hotel and Restaurant Taxes

Hotel tax receipts continued their precipitous decline into the second quarter, falling 71.8% over the same period in the prior year. Meanwhile restaurant tax receipts fell 42.6%. Budget estimates had anticipated severe declines in both of these sectors with restaurant receipts currently outperforming estimates while hotel taxes continue to trail. Estimates for the fiscal second half had incorporated monthly improvements in receipts and at the midpoint of the fiscal year it was increasingly unlikely that the modest out performance in restaurant taxes would be sufficient to offset the severity of the decline in hotel tax performance. Restaurant tax receipts are currently on pace to exceed budget estimates by \$400k while hotel tax receipts are on a track to fall short by \$1.9M.

FY21 Revenue Outlook

The FY21 second quarter continued to see significant declines in most of the City's major tax revenues although how these results are faring compared to budget estimates varies by source. Earnings tax withholdings were down 5% while Payroll tax receipts declined 10%, sales tax receipts dropped 22%, and hotel and restaurant tax receipts fell 78% and 48% respectively. Both the Earnings and Payroll tax results were tracking modestly better than original estimates, while the sales tax is closer to estimates. Hotel taxes continue to see the sharpest declines and are falling short while the decline in restaurant tax receipts is slightly better than estimated. Collectively these major tax sources are tracking slightly better than budget estimates. However projected shortfalls in franchise utility taxes and declines in departmental receipts such as City Courts, down 60%, and EMS revenues, down 22%, still bring the overall general revenue outlook to a shortfall in the \$6M range. The fiscal second half still brings a certain amount of revenue uncertainty. If Earnings and Payroll taxes continue to outperform, then the revenue gap could be mitigated. Conversely, a negative turn (e.g. corporate results are not due until beginning of fourth quarter) would add to the gap. Questions also remain as to property tax receipts which being due at the end of December are typically difficult to assess at mid-fiscal year. The pandemic's impact on rental properties is contributing to additional uncertainty as to the eventual receipt and timing of property tax revenue.

In the special funds categories, Local Use Tax receipts continue to outperform estimates and are up 20.2% through the end of the second quarter. These results continue to confirm the trend that that retail sales declines are being offset in part by on-line sales. Receipts to date have exceeded estimates by \$4.9M. Second half comparisons will be more challenging however, particularly in the months of May and June which saw a \$4M spike in the previous year. Gaming Fund revenue while down 23% fiscal year to date continue to outperform estimates which had assumed results of just under a 50% decline. Receipts are exceeding estimates by approximately \$845k



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General Fund Expenditure Trends

Potential Spending Issues

Departmental Spending Issues In General

Most departments are tracking under budget primarily as many departments continue to maintain a significant number of vacant positions. Excluding the Police and Fire departments, a simple straight-line projection through mid fiscal year (the 13th pay period) projects personal services expenditures trending under budget in the \$6-\$7M range. The Fire department was overspending in overtime is exceeding its underspending in other salary accounts close to \$1M. Police expenditures show a similar pattern with high overtime costs being offset with underspending other salary accounts and looks to be closer to break even. The level of incurred workers' compensation costs is emerging as a growing concern. The estimated costs of incurred claims rose \$4.7M through the fiscal first half, (\$3.4M in Police and \$1.3M in other departments). While actual payments of these costs may occur over more than one fiscal year, the setting aside of funds in the current fiscal year to meet these obligations will likely be warranted.

Vacant Position Totals By Department as/of 12/24/20 (General & Use Tax Funds excluding Police & Fire)

General Government & Finance	22
Parks, Recreation and Forestry	27
Judicial Offices	58
County Offices	1
Streets	75
Public Safety (excl Police & Fire)	126
Health and Human Services	13
Board of Public Service	38
	<u>360</u>

Some particular large departmental expenditure items of note:

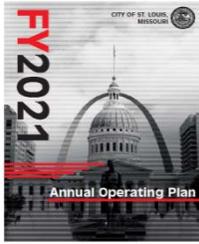
Street Department

The rate of increase in municipal solid waste tonnage accelerated in the second quarter and is now up 11%. This amounts to an increase of just under 11,000 tons of refuse in the fiscal first half and puts disposal fees on a pace to exceed budget in the range of \$750k.

Public Safety Department

Corrections

The average weekly census population for Corrections (both MSI and Justice Center) has been edging up, increasing from an average of 754 in the first quarter to 783 in the second quarter and was at 776 at the end of December. Corrections overall is still trending under budget in the \$2.9M range with \$2.4M of that amount in personal services and another \$500k in contractual meal and medical costs with census counts below budget.



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Fire Department

The Fire Department uniformed staffing level was at 559 at the end of the second quarter which is 27 below full authorized strength. Overtime expenditures remain elevated with \$3.5M in overtime spent to date and tracking over budget by \$4.5M. Regular salary and benefit accounts are tracking under budget such that overall personal services spending is exceeding budget in the \$1M range.

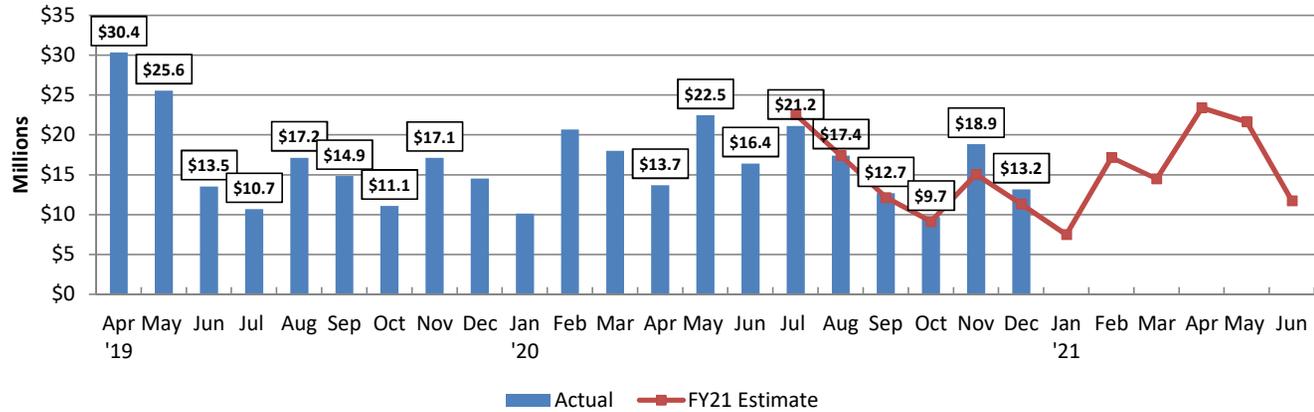
Police

Police Department overtime at the end of the second quarter (13 of 26 pays) has totaled over \$7.5M out of a budget for the year of \$9M. (incl. \$1.4M budget in Prop P funds). This would put OT expenses on a course to be overspent in the \$5.8M range. A large portion of this expense is being offset by underspending in the salary account where uniform strength was at 1,250 in all funds (not counting 51 trainees in the academy) or 149 under total authorized strength. Other personal service accounts should also be underspent with the caveat being worker's compensation which has shown a significant increase.

Workers' Compensation

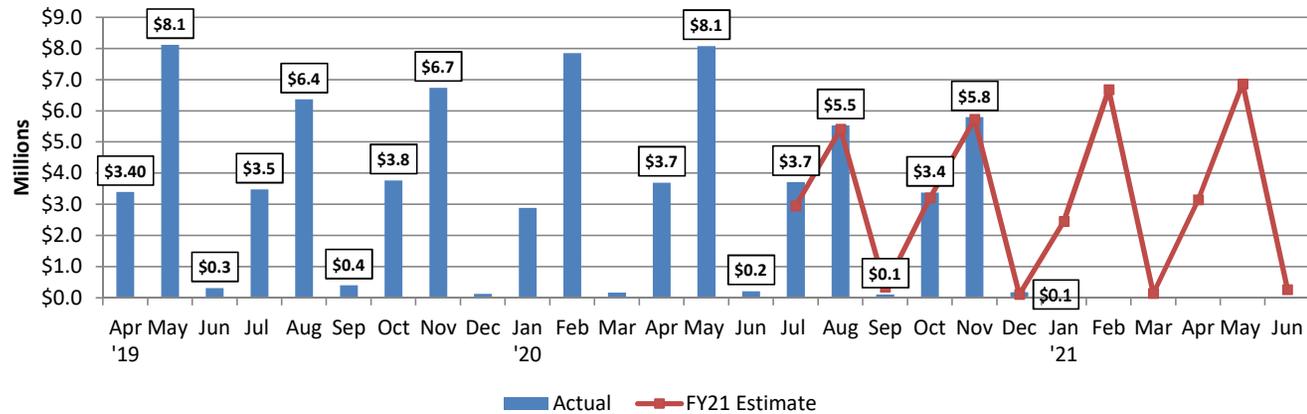
Estimated costs for incurred Worker's Compensation claims have shown significant increases in the first half of FY21. While the number of claims for City departments excluding Police and enterprise funds declined from 290 in the first half of FY20 to 210 in FY21 or 27.6%, the estimated incurred costs of these claims increased \$1.3M or approximately 50% over the prior year. Of even greater concern, worker's compensation claims from the Police department increased 150% from 145 to 362 and the estimated incurred costs rose \$3.4M or 492% over the prior year. While the actual expenditures associated with these claims may occur over more than one fiscal year, the extent of the estimated costs will require setting aside additional funds to meet actual payments when they come due.

Earnings Tax Collections

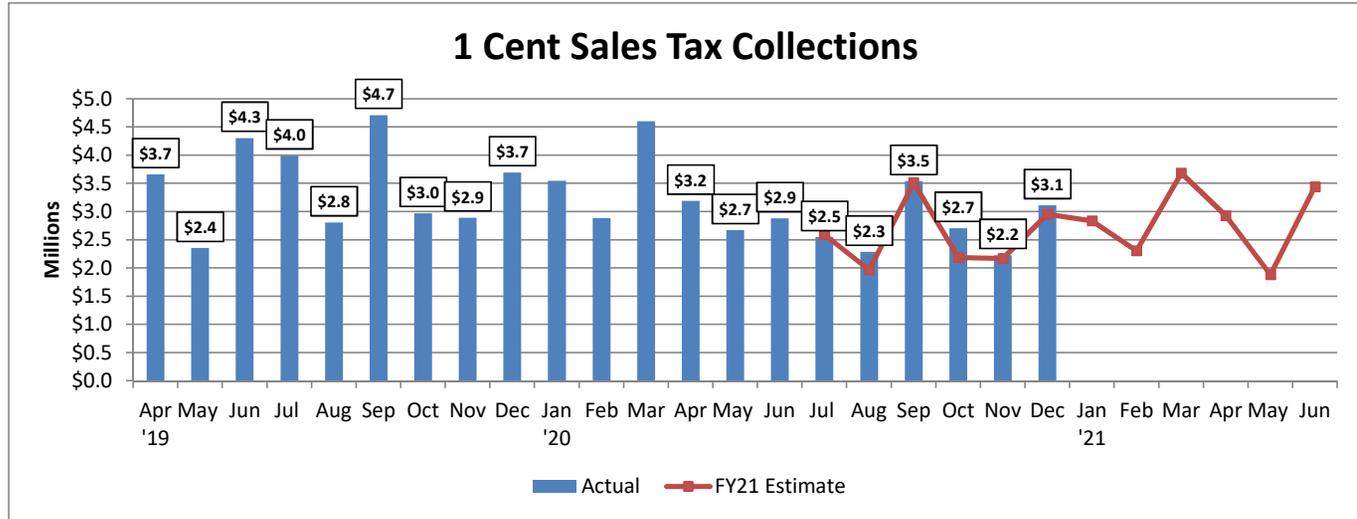


FY20 4Q	-24.3%
FY21 1Q est.	22.2%
actual	20.1%
FY21 2Q est.	-16.9%
actual	-2.4%
FY21 YTD est.	2.6%
 actual	8.9%

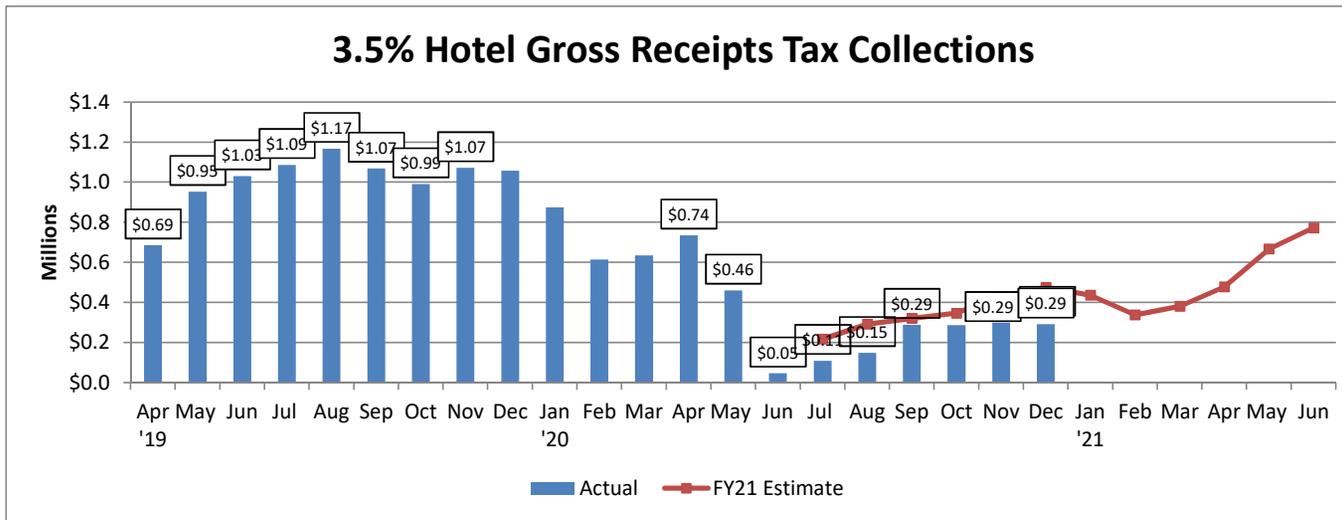
Payroll Tax Collections



FY20 4Q	1.4%
FY21 1Q est.	-15.0%
actual	-8.6%
FY21 2Q est.	-15.0%
actual	-12.2%
FY21 YTD est.	-15.0%
 actual	-10.4%

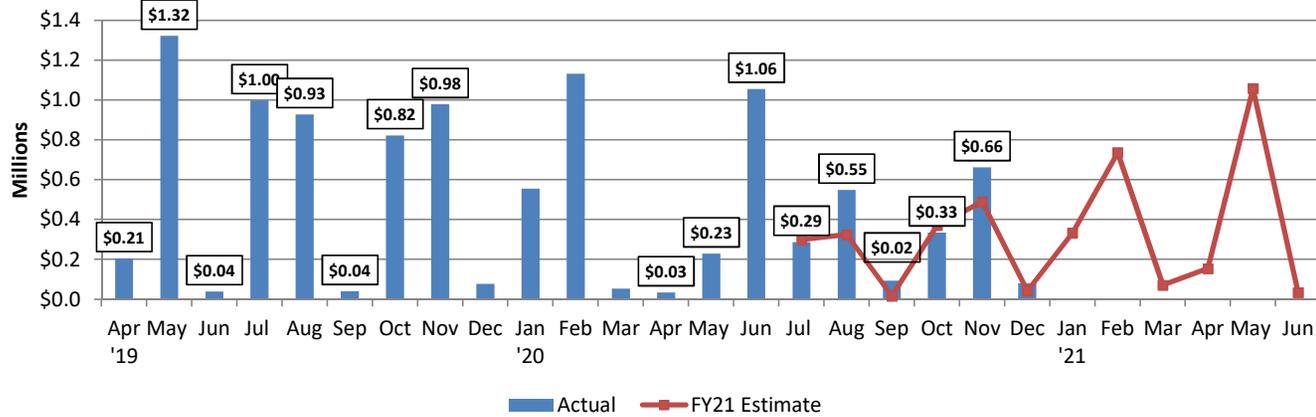


FY20 4Q	-15.3%
FY21 1Q est.	-29.9%
actual	-27.3%
FY21 2Q est.	-23.5%
actual	-15.8%
FY21 YTD est.	-27.0%
actual	-22.1%



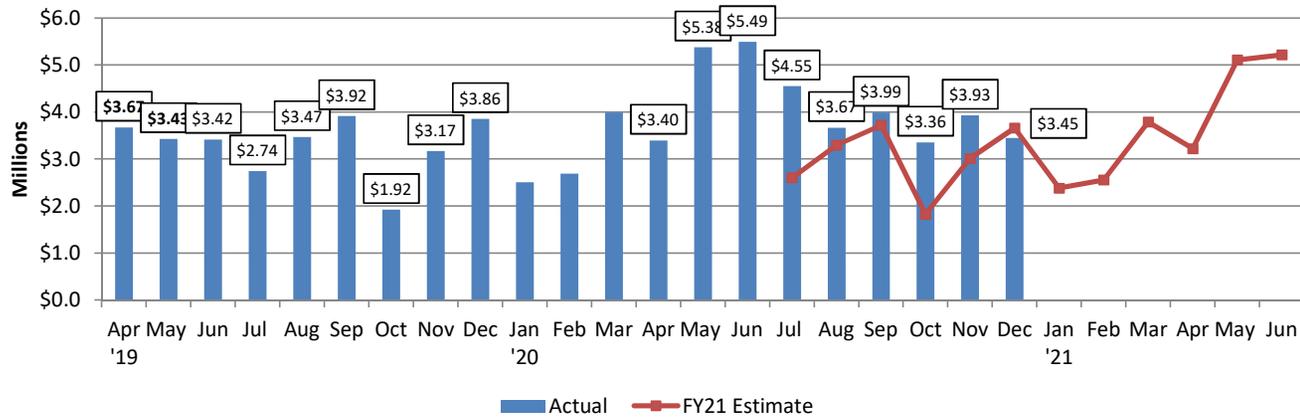
FY20 4Q	-53.5%
FY21 1Q est.	-67.5%
actual	-52.7%
FY21 2Q est.	-59.9%
actual	-71.8%
FY21 YTD est.	-67.7%
actual	-77.9%

1.0% Restaurant Gross Receipts Tax Collections

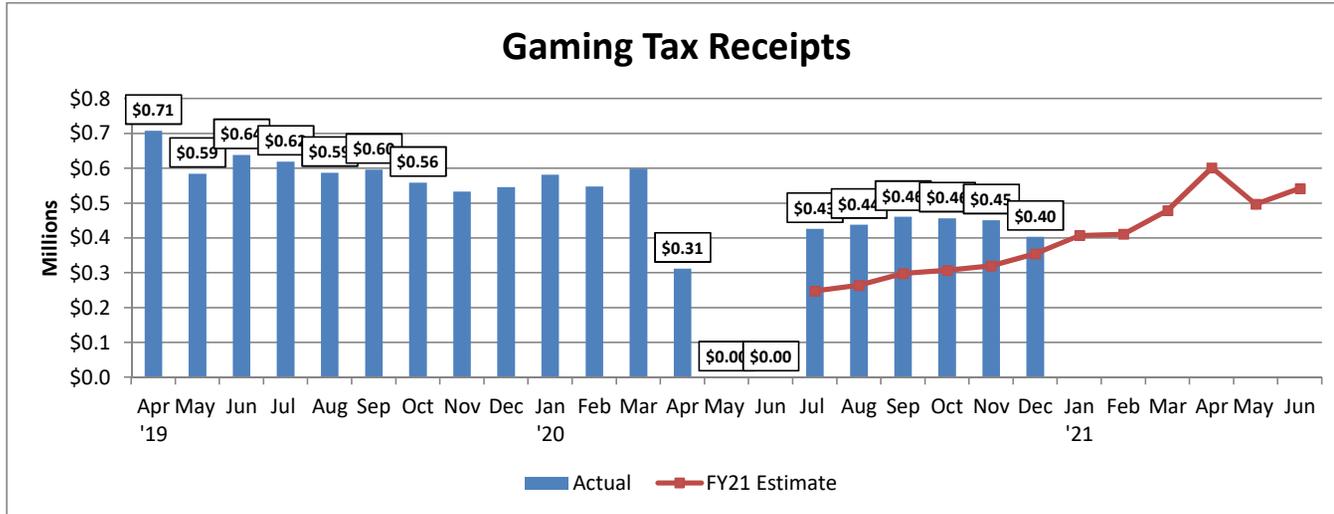


FY20 4Q	-15.9%
FY21 1Q est.	-75.0%
actual	-83.5%
FY21 2Q est.	-52.0%
actual	-42.6%
FY21 YTD est.	-59.9%
actual	-47.8%

Local Use Tax Receipts Tax Collections



FY20 4Q	35.7%
FY21 1Q est.	-5.0%
actual	20.5%
FY21 2Q est.	-5.0%
actual	19.9%
FY21 YTD est.	-5.0%
actual	20.2%



FY20 4Q	-83.8%
FY21 1Q est.	-55.1%
actual	-26.5%
FY21 2Q est.	-40.0%
actual	-19.9%
FY21 YTD est.	-47.9%
actual	-23.4%

Revenue Comparison - Current Year vs. Prior Year to Date As Of

1/1/2021

	FY20 Actual	FY20 YTD	% YTD	FY21 Est	FY21 YTD	% YTD	
TAXES							
EARNING TAX	175,759,726	76,205,815	43.4%	175,104,000	82,505,277	47.1%	
GASOLINE TAX	8,433,169	4,844,255	57.4%	8,500,000	4,114,980	48.4%	
INTANGIBLE TAX	976,337	0	0.0%	500,000	0	0.0%	
MOTOR VEHICLE SALES TAX	3,266,704	1,757,582	53.8%	3,532,000	1,645,883	46.6%	
PAYROLL TAX	42,360,695	19,159,895	45.2%	35,768,000	17,198,838	48.1%	
PROPERTY TAXES	64,058,210	26,593,406	41.5%	65,022,000	24,834,735	38.2%	
SALES TAX (1%)	38,539,208	19,989,623	51.9%	30,667,000	15,601,953	50.9%	
SALES TAX (3/8%)	14,437,156	7,486,912	51.9%	11,501,000	5,841,416	50.8%	
	347,831,205	156,037,488	44.9%	330,594,000	151,743,080	45.9%	
LICENSES							
AMUSEMENT ADMISSIONS	1,050,251	63,178	6.0%	500,000	193,839	38.8%	
CIGARETTE	1,711,705	846,505	49.5%	1,515,000	772,648	51.0%	
GRADUATED BUSINESS	6,041,830	687,824	11.4%	6,497,500	986,930	15.2%	
LICENSE COMMISSION	-730,908	-252,239	34.5%	-741,000	-186,866	25.2%	
MANUFACTURER	299,205	6,972	2.3%	303,000	16,040	5.3%	
MOTOR VEHICLE	1,384,793	566,385	40.9%	1,481,000	683,224	46.1%	
OTHER LICENSES	1,197,593	505,502	42.2%	1,135,830	421,136	37.1%	
PUBLIC GARAGES & PARKING LOTS	2,787,416	1,717,921	61.6%	1,606,000	700,328	43.6%	
RESTAURANT	3,293,298	1,874,789	56.9%	1,829,000	1,084,907	59.3%	
	17,035,183	6,016,836	35.3%	14,126,330	4,672,188	33.1%	
FRANCHISE FEES							
AIRPORT	6,081,474	3,874,638	63.7%	5,870,000	3,187,565	54.3%	
ELECTRIC	29,361,785	18,353,337	62.5%	29,852,000	16,599,502	55.6%	
NATURAL GAS	6,845,544	2,179,938	31.8%	6,871,000	1,905,613	27.7%	
RAILROADS	19,000	19,000	100.0%	19,000	19,000	100.0%	
STEAM	384,884	74,852	19.4%	236,000	102,256	43.3%	
WATER	4,710,886	2,265,795	48.1%	5,023,000	2,228,885	44.4%	
	47,403,573	26,767,558	56.5%	47,871,000	24,042,821	50.2%	
DEPARTMENTAL RECEIPTS							
BOARD OF PUBLIC SERVICE	297,553	39,367	13.2%	247,700	207,146	83.6%	
FINANCE:	6,537,403	2,517,134	38.5%	6,317,555	2,617,710	41.4%	
GENERAL GOVERNMENT:	423,611	219,549	51.8%	419,100	180,677	43.1%	
HEALTH & HOSPITALS	792,016	451,296	57.0%	849,850	378,083	44.5%	
HUMAN SERVICES	500	300	60.0%	700	100	14.3%	
JUDICIAL OFFICES:	5,758,679	4,119,944	71.5%	5,962,701	2,999,361	50.3%	
PARKS, RECREATION, AND FORESTRY	1,097,096	325,662	29.7%	1,121,100	301,798	26.9%	
POLICE DEPARTMENT	578,298	641,106	110.9%	710,500	656,828	92.4%	
PUBLIC SAFETY	24,380,201	10,874,321	44.6%	29,447,465	13,007,055	44.2%	
STATE AND COUNTY OFFICES	3,146,185	1,308,804	41.6%	2,874,500	1,261,694	43.9%	
STREETS	21,711,764	10,771,483	49.6%	21,650,284	11,686,624	54.0%	
	64,723,304	31,268,965	48.3%	69,601,455	33,297,076	47.8%	
TRANSFERS							
TRANSFERS	31,423,878	541,699	1.7%	19,470,000	1,432,470	7.4%	
	31,423,878	541,699	1.7%	19,470,000	1,432,470	7.4%	
1010	TOTAL	508,417,143	220,632,545	43.4%	481,662,785	215,187,636	44.7%

NOTE: AMOUNTS REFLECT DEPOSITS TO GENERAL REVENUE PER GENERAL LEDGER REPORTS; ACTUAL RECEIPTS FOR THE PERIOD MAY VARY DUE TO TIMING OF DEPOSITS.

Revenue Comparison - Current Year vs. Prior Year to Date As Of

1/1/2021

FY20 Actual FY20 YTD % YTD FY21 Est. FY21 YTD % YTD

MAJOR SPECIAL FUND REVENUES

1110	Local Use Tax	38,337,367	17,263,108	45.0%	36,204,000	20,591,295	56.9%
1121	Gaming Fund	5,545,490	3,392,888	61.2%	4,733,000	2,572,754	54.4%
1122	1/8 Cent Local Parks Sales Tax	4,773,335	2,471,889	51.8%	3,797,000	1,949,563	51.3%
1123	1/2 Cent Publ Safety Sales Tax I	19,131,045	9,904,335	51.8%	15,333,000	7,811,508	50.9%
1124	1/2 Cent Economic Dev Sales Tax	20,447,890	10,487,221	51.3%	16,250,000	8,167,807	50.3%
1125	1/2 Cent Pub Safety Sales Tax (Prop P)	20,376,729	10,469,643	51.4%	16,250,000	8,159,063	50.2%
1125	Local Use Tax (Prop P portion)	4,466,737	2,012,424	45.1%	4,222,000	2,400,809	56.9%
1219	1/10 Cent Metro Parks (City Share)	1,740,810	905,541	52.0%	1,408,000	728,010	51.7%
1219	3/16 Cent Metro Parks (City Share)	2,796,248	1,461,008	52.2%	2,112,000	1,110,727	52.6%
1220	1/2 Cent Capital Sales Tax	19,320,048	10,002,330	51.8%	15,305,000	7,780,631	50.8%
	TOTAL	136,935,699	68,370,387	49.9%	115,614,000	61,272,167	53.0%

FY21 EST VS FY20 ACTUAL -15.6%

FY21 YTD VS FY20 YTD -10.4%

NOTE: AMOUNTS REFLECT DEPOSITS TO GENERAL REVENUE PER GENERAL LEDGER REPORTS;

ACTUAL RECEIPTS FOR THE PERIOD MAY VARY DUE TO TIMING OF DEPOSITS

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Expenditure Comparison - Current Year vs. Prior Year to Date

1/1/2021

		FY20 EXPEND	FY20YTD	% YTD	FY21 APPRO	FY21 YTD	% YTD
FUND: 1010							
GENERAL GOVERNMENT							
1100000	BOARD OF ALDERMEN	3,155,252	1,569,403	49.7%	3,442,728	1,582,797	46.0%
1200000	MAYOR	1,954,323	899,049	46.0%	2,185,434	1,007,449	46.1%
1230000	DEPARTMENT OF PERSONNEL	2,803,183	1,359,880	48.5%	3,512,440	1,178,992	33.6%
1230001	POLICE - DEPARTMENT OF PERSONNEL	456,932	218,451	47.8%	850,627	198,008	23.3%
1240000	REGISTRAR	182,862	96,346	52.7%	197,665	77,730	39.3%
1260000	STL CIVIL RIGHTS ENFORCEMENT AGENCY	374,052	173,127	46.3%	353,446	171,740	48.6%
1270000	INFORMATION TECHNOLOGY SERVICES AGE	6,327,688	2,938,444	46.4%	10,191,272	4,284,985	42.0%
1370000	DIVISION OF THE BUDGET	469,785	231,008	49.2%	473,771	233,972	49.4%
1390000	LAW DEPARTMENT	6,128,155	3,109,920	50.7%	6,106,372	1,776,978	29.1%
1390001	POLICE - CITY COUNSELOR	4,764,619	2,365,465	49.6%	4,928,572	405,336	8.2%
1410000	PLANNING & URBAN DESIGN	523,733	223,408	42.7%	0	63,381	#Div/0!
		27,140,584	13,184,501	48.6%	32,242,327	10,981,368	34.1%
FINANCE							
1600000	COMPTRROLLER'S OFFICE	6,901,134	3,466,369	50.2%	6,960,824	3,187,265	45.8%
1620000	MUNICIPAL GARAGE (COMPTRROLLER)	349,158	158,367	45.4%	390,954	173,939	44.5%
1630000	MICROFILM (COMPTRROLLER)	297,389	133,450	44.9%	356,507	168,267	47.2%
1700000	SUPPLY COMMISSIONER	766,597	369,456	48.2%	827,208	379,461	45.9%
1710000	MULTIGRAPH SECTION (SUPPLY COMMISSI	755,840	354,543	46.9%	876,116	389,780	44.5%
		9,070,118	4,482,185	49.4%	9,411,609	4,298,712	45.7%
NON-DEPARTMENTAL							
1900000	CITY WIDE ACCOUNTS	28,237,274	23,258,691	82.4%	25,746,288	21,042,198	81.7%
		28,237,274	23,258,691	82.4%	25,746,288	21,042,198	81.7%
PARKS, RECREATION AND FORESTRY							
2100000	DIRECTOR OF PARKS RECREATION & FORE	648,219	319,773	49.3%	742,129	308,950	41.6%
2130000	DIVISION OF RECREATION	1,283,223	670,130	52.2%	1,233,740	599,871	48.6%
2140000	DIVISION OF FORESTRY	7,936,377	4,198,441	52.9%	7,968,766	3,765,307	47.3%
2200000	DIVISION OF PARKS	7,486,796	3,905,681	52.2%	8,682,254	3,101,302	35.7%
2250000	SOULARD MARKET	217,253	107,108	49.3%	246,421	99,319	40.3%
2500000	TOWER GROVE PARK	735,000	537,114	73.1%	735,000	537,114	73.1%
		18,306,868	9,738,247	53.2%	19,608,310	8,411,863	42.9%
JUDICIAL OFFICES							
3110000	CIRCUIT COURT (GENERAL)	9,249,545	4,159,907	45.0%	10,025,013	3,902,387	38.9%
3120000	CIRCUIT ATTORNEY	7,156,423	3,475,709	48.6%	6,599,210	3,016,872	45.7%
3150000	SHERIFF	9,412,616	4,536,910	48.2%	9,696,715	4,628,348	47.7%
3160000	CITY COURTS	2,237,282	1,057,529	47.3%	2,341,528	1,037,440	44.3%
3180000	PUBLIC ADMINISTRATOR	145,688	72,830	50.0%	150,223	74,769	49.8%
3200000	CIRCUIT COURTS - JUVENILE DIV.	16,186,427	7,979,538	49.3%	17,969,419	8,583,188	47.8%
3210000	CIRCUIT DRUG COURT	100,570	41,136	40.9%	444,000	35,153	7.9%
		44,488,551	21,323,559	47.9%	47,226,108	21,278,157	45.1%
COUNTY OFFICES							
3300000	TAX EQUALIZATION BOARD	4,832	4,772	98.8%	10,500	3,271	31.2%
3330000	RECORDER OF DEEDS	2,736,923	1,347,411	49.2%	2,837,006	1,435,962	50.6%
3340000	ELECTIONS AND REGISTRATION (ELECTIO	2,387,494	1,243,583	52.1%	4,147,617	2,712,892	65.4%

		FY20 EXPEND	FY20YTD	% YTD	FY21 APPRO	FY21 YTD	% YTD
3350000	MEDICAL EXAMINER	2,274,428	1,041,594	45.8%	2,532,040	881,352	34.8%
3400000	TREASURER	729,395	355,667	48.8%	790,158	394,274	49.9%
		8,133,072	3,993,027	49.1%	10,317,321	5,427,751	52.6%
STREETS							
5100000	DIRECTOR OF STREETS	1,108,131	552,916	49.9%	1,272,252	426,375	33.5%
5110000	TRANSPORTATION & TRAFFIC DIVISION	8,986,099	4,331,710	48.2%	9,606,830	4,283,016	44.6%
5130000	AUTO TOWING AND STORAGE	1,933,725	917,315	47.4%	2,080,923	956,231	46.0%
5140000	STREET DIVISION	7,441,889	3,744,638	50.3%	7,137,628	3,591,940	50.3%
5140001	STREET DIVISION-DEBRIS REMOVAL	774,811	418,714	54.0%	827,092	301,979	36.5%
5160000	REFUSE DIVISION	17,553,667	7,935,243	45.2%	20,188,062	9,321,463	46.2%
5160001	TRASH TASK FORCE	304,772	0	0.0%	340,000	125,378	36.9%
		38,103,094	17,900,536	47.0%	41,452,787	19,006,382	45.9%
PUBLIC SAFETY							
6100000	DIRECTOR OF PUBLIC SAFETY	720,965	359,323	49.8%	742,265	364,595	49.1%
6110000	FIRE DEPARTMENT	62,428,538	33,610,471	53.8%	57,597,265	33,218,373	57.7%
6120000	FIREMAN'S RETIREMENT SYSTEM	6,004,849	6,004,849	100.0%	6,799,232	6,779,232	99.7%
6140000	OFFICE OF SPECIAL EVENTS (PUBLIC SA			#Num!			#Num!
6160000	EXCISE COMMISSIONER	478,294	238,906	49.9%	528,571	231,045	43.7%
6200000	BUILDING COMMISSIONER	7,953,470	3,879,133	48.8%	7,873,001	3,738,484	47.5%
6220000	NEIGHBORHOOD STABILIZATION	2,390,138	1,139,691	47.7%	2,585,436	1,122,109	43.4%
6250000	CITY EMERGENCY MANAGEMENT AGENCY	173,856	111,071	63.9%	193,225	91,955	47.6%
6320000	CORRECTIONS	13,770,129	6,117,970	44.4%	7,880,836	4,333,232	55.0%
6330000	CITY JUSTICE CENTER	22,607,998	9,971,048	44.1%	21,506,569	10,223,156	47.5%
6350000	CIVILIAN OVERSIGHT BOARD	270,434	122,586	45.3%	317,160	147,791	46.6%
6500000	POLICE DEPARTMENT	131,152,793	68,098,876	51.9%	128,387,295	64,638,403	50.3%
6500001	POLICE - CITY MARSHALS	1,255,053	546,602	43.6%	1,355,576	631,496	46.6%
6500002	POLICE - PARK RANGERS	1,412,709	730,142	51.7%	1,560,032	632,585	40.5%
6510000	POLICE RETIREMENT SYSTEM	29,777,044	29,419,087	98.8%	29,026,317	28,663,001	98.7%
		280,396,270	160,349,755	57.2%	266,352,780	154,815,457	58.1%
HEALTH							
7000000	DIRECTOR OF HEALTH AND HOSPITALS			#Num!	864,500	0	0.0%
				#Num!	864,500	0	0.0%
HUMAN SERVICES							
8000000	DIRECTOR OF WELFARE	1,442,803	717,442	49.7%	1,328,460	634,154	47.7%
		1,442,803	717,442	49.7%	1,328,460	634,154	47.7%
BOARD OF PUBLIC SERVICE							
9000000	PRESIDENT'S OFFICE	2,780,350	1,131,000	40.7%	2,443,480	1,118,025	45.8%
9030000	FACILITIES MANAGEMENT	12,272,750	6,059,572	49.4%	12,994,320	5,513,120	42.4%
9030001	POLICE - BUILDING	3,219,180	1,558,213	48.4%	3,613,470	1,611,156	44.6%
9100000	EQUIPMENT SERVICES	11,785,690	6,038,679	51.2%	12,433,139	4,946,092	39.8%
9100001	POLICE FLEET	4,575,934	2,201,467	48.1%	4,762,756	2,156,654	45.3%
9140000	OFFICE OF SPECIAL EVENTS	133,497	49,388	37.0%	156,939	92,094	58.7%
9300000	SOLDIER'S MEMORIAL	128,409	62,672	48.8%	127,664	63,884	50.0%
		34,895,810	17,100,991	49.0%	36,531,768	15,501,025	42.4%
FUND: 1010		490,214,444	272,048,934	55.5%	491,082,258	261,397,067	53.2%

*Includes prior year accounts. (r)