



Legislation Text

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City of Alexandria, Virginia

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MEMORANDUM

**DATE:** DECEMBER 4, 2019

**TO:** THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

**FROM:** MARK B. JINKS, CITY MANAGER /s/

**DOCKET TITLE:**

Consideration of the Monthly Financial Report for the Period Ending October 31, 2019.

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**ISSUE:** Receipt of the Monthly Financial Report for the Period Ending October 31, 2019.

**RECOMMENDATION:** That City Council receives the Monthly Financial Report (Attachment 1).

**BACKGROUND:** The following discussion is a summary of the Monthly Financial Report for this period. Schedules comparing revenues and expenditures to date to the same period in FY 2019 are attached.

At this time in FY 2020, the City's revenue and expenditures are not noticeably different than the same time period last year. As of October 31, 2019, General Fund revenues totaled \$150.7 million, an increase of \$15.3 million or 10.2% above revenues collected at the same time in FY 2019. Through the first third of the year, approximately 21.6 percent of budgeted revenues have been collected. Revenues may not track consistently with the calendar since many revenue sources have due dates that do not occur evenly through the year. Large revenue sources, such as real estate and personal property tax revenues are remitted twice per year and once per year, respectively. Through the first four months of the fiscal year, no category has sufficient receipts to provide evidence of any change in projected economic condition or forecast. Personal property taxes were due on October 5<sup>th</sup>. Personal Property tax revenue is \$4.2 million or 9.7 percent higher than collections for the same period last year. The second half of the calendar year real estate tax is due on November 15<sup>th</sup>. Most variances are due to payment timing issues which can vary from year to year. With the elimination of the decal, the motor vehicle license tax was eliminated. The personal property tax rate was increased to offset this fee elimination.

As of October 31, 2019, General Fund expenditures totaled \$218.6 million, an increase of \$7.3 million over the same time period for FY 2019. Similar to the situation with revenues, no significant unexpected revenue

variance or expenditure has occurred in the first quarter of Fiscal Year 2020 that is unbudgeted or unexpected. The most significant difference is the timing and source of payments. In FY 2019, the contribution to WMATA included a greater portion of General Fund resources than the contribution budgeted for FY 2020. The variance in the Department of Transportation and Environmental Services is largely attributable to the shift of the residential curbside refuse collection program from the General Fund (in FY 2019) to a self-supported fund in FY 2020. The significant variance in the Department of Information and Technology Services relates to enterprise wide software license. Costs increased with the new three-year contract that took effect for this fiscal year. The costs for the year have been paid in full.

**ATTACHMENTS:**

Attachment 1: Comparative Expenditure Schedule for October 31, 2019

Attachment 2: Comparative Revenue Schedule for October 31, 2019

**STAFF:**

Laura Triggs, Deputy City Manager

Kendel Taylor, Director, Finance Department

Morgan Routt, Director, OMB

**CITY OF ALEXANDRIA, VIRGINIA**  
**COMPARATIVE STATEMENT OF REVENUES**  
**GENERAL FUND**  
**FOR THE PERIODS ENDING OCTOBER 31, 2019 AND OCTOBER 31, 2018**

	A	B	C=B/A	D	E
	FY 2020	FY2020	FY2020	FY2019	FY2019
	APPROVED	REVENUES	%	REVENUES	%
	BUDGET	THRU 10/31/2019	OF BUDGET	THRU 10/31/2018	BUDGET
<b>General Property Taxes</b>					
Real Property Taxes.....	\$ 462,848,143	\$ 64,026,350	13.8%	\$ 50,874,265	11.4%
Personal Property Taxes.....	56,926,910	47,867,894	84.1%	43,628,198	85.9%
Penalties and Interest.....	2,708,000	458,717	16.9%	758,568	23.0%
Total General Property Taxes	<u>\$ 522,483,053</u>	<u>\$ 112,352,961</u>	<u>21.5%</u>	<u>\$ 95,261,031</u>	<u>19.0%</u>
<b>Other Local Taxes</b>					
Local Sales and Use Taxes.....	\$ 28,800,000	\$ 5,097,320	17.7%	\$ 4,529,332	16.4%
Consumer Utility Taxes.....	12,000,000	2,869,312	23.9%	2,863,358	24.3%
Communication Sales and Use Taxes.....	9,200,000	1,529,552	16.6%	1,557,191	15.7%
Business License Taxes.....	34,378,000	834,886	2.4%	1,231,174	3.5%
Transient Lodging Taxes.....	12,800,000	3,333,416	26.0%	3,038,872	22.9%
Restaurant Meals Tax.....	24,231,000	6,434,299	26.6%	5,985,436	24.8%
Tobacco Taxes.....	2,600,000	620,518	23.9%	690,502	24.7%
Motor Vehicle License Tax.....	-	-	0.0%	2,672,796	70.3%
Real Estate Recordation.....	6,000,000	1,674,514	27.9%	1,239,323	23.4%
Admissions Tax.....	670,000	156,738	23.4%	162,186	24.2%
Other Local Taxes.....	4,809,090	208,761	4.3%	181,506	3.8%
Total Other Local Taxes	<u>\$ 135,488,090</u>	<u>\$ 22,759,315</u>	<u>16.8%</u>	<u>\$ 24,151,676</u>	<u>17.4%</u>
<b>Intergovernmental Revenues</b>					
Revenue from the Fed. Government.....	\$ 10,397,000	\$ 1,897,787	18.3%	\$ 1,320,403	14.6%
Personal Property Tax Relief from the Commonwealth.....	23,578,531	11,789,265	50.0%	11,789,265	48.4%
Revenue from the Commonwealth.....	23,564,515	6,131,492	26.0%	6,058,851	25.7%
Total Intergovernmental Revenues	<u>\$ 57,540,046</u>	<u>\$ 19,818,544</u>	<u>34.4%</u>	<u>\$ 19,168,519</u>	<u>33.6%</u>
<b>Other Governmental Revenues And Transfers In</b>					
Fines and Forfeitures.....	\$ 4,930,450	\$ 1,487,705	30.2%	\$ 1,394,542	26.9%
Licenses and Permits.....	2,615,350	439,651	16.8%	800,896	30.7%
Charges for City Services.....	15,790,462	5,507,740	34.9%	6,060,579	27.9%
Revenue from Use of Money & Prop.....	11,406,650	3,145,262	27.6%	3,164,151	39.4%
Other Revenue.....	2,016,285	517,030	25.6%	726,399	39.2%
Transfer from Other Funds.....	9,271,882	-	0.0%	-	0.0%
Total Other Governmental Revenues	<u>\$ 46,031,079</u>	<u>\$ 11,097,389</u>	<u>24.1%</u>	<u>\$ 12,146,567</u>	<u>23.6%</u>
<b>TOTAL REVENUE</b>	<u>\$ 761,542,268</u>	<u>\$ 166,028,209</u>	<u>21.8%</u>	<u>\$ 150,727,793</u>	<u>20.1%</u>
<b>Appropriated Fund Balance</b>					
General Fund.....	\$ 3,753,585	\$ -	\$ -	\$ -	-
Cash Capital					
Encumbrances And Other	4,325,747	-	-	-	-
Supplemental Appropriations....		-	-	-	-
<b>TOTAL</b>	<u>\$ 769,621,600</u>	<u>\$ 166,028,209</u>	<u>21.6%</u>	<u>\$ 150,727,793</u>	<u>20.0%</u>

**COMPARATIVE STATEMENT OF EXPENDITURES & TRANSFERS BY FUNCTION  
 GENERAL FUND  
 FOR THE PERIODS ENDING OCTOBER 31, 2019 AND OCTOBER 31, 2018**

FUNCTION	A	B	C=B/A	D	E
	FY 2020	FY2020	%	FY2019	%
	APPROVED BUDGET	EXPENDITURES THRU 10/31/2019	OF BUDGET EXPENDED	EXPENDITURES THRU 10/31/2018	OF BUDGET EXPENDED
Legislative & Executive.....	\$ 3,420,083	\$ 999,755	29.2%	\$ 889,924	29.1%
Judicial Administration.....	\$ 45,753,450	\$ 14,304,123	31.3%	\$ 14,017,035	31.7%
<b>Staff Agencies</b>					
Communications	\$ 1,544,299	\$ 414,996	26.9%	\$ 364,731	25.2%
Human Rights	905,803	284,267	31.4%	304,853	35.2%
Information Technology Services.....	12,112,016	5,145,957	42.5%	4,509,404	37.3%
Management & Budget.....	1,289,191	414,211	32.1%	367,851	29.2%
Finance.....	13,636,052	3,726,812	27.3%	3,610,931	27.7%
Performance and Accountability.....	524,512	198,365	37.8%	119,118	18.7%
Internal Audit.....	442,003	68,578	15.5%	68,508	16.0%
Human Resources.....	4,540,243	1,398,194	30.8%	1,187,823	28.0%
Planning & Zoning.....	6,200,055	1,732,038	27.9%	1,723,481	29.8%
Economic Development Activities.....	7,131,946	3,173,370	44.5%	2,786,156	48.7%
City Attorney.....	3,868,893	1,320,200	34.1%	1,001,483	33.9%
Registrar.....	1,335,337	335,700	25.1%	311,297	25.3%
General Services.....	12,069,541	3,716,901	30.8%	3,968,080	26.5%
Total Staff Agencies	\$ 65,599,891	\$ 21,929,589	33.4%	\$ 20,323,716	31.5%
<b>Operating Agencies</b>					
Transportation & Environmental Services.....	\$ 24,121,535	\$ 6,943,406	28.8%	\$ 7,981,276	28.4%
Project Implementation.....	14	1,759	0.0%	16,312	0.0%
Fire.....	55,307,639	15,478,333	28.0%	15,593,934	29.8%
Police.....	67,140,759	20,567,317	30.6%	20,173,258	30.8%
Emergency Communications.....	8,178,881	2,584,752	31.6%	2,336,770	30.0%
Code.....	33,060	2,029	6.1%	1,347	5.6%
Transit Subsidies.....	21,760,499	10,619,690	48.8%	16,027,633	92.5%
Housing.....	1,883,181	557,647	29.6%	520,491	28.0%
Community and Human Services.....	14,569,180	4,881,450	33.5%	4,882,255	35.7%
Health.....	8,320,647	3,854,621	46.3%	3,859,124	43.9%
Historic Resources.....	3,431,620	1,039,228	30.3%	871,131	26.5%
Recreation.....	23,821,983	7,696,923	32.3%	7,342,455	31.9%
Total Operating Agencies	\$ 228,568,998	\$ 74,227,154	32.5%	\$ 79,605,986	35.9%
<b>Education</b>					
Schools.....	\$ 231,669,496	\$ 56,374,520	24.3%	\$ 49,657,381	22.2%
Other Educational Activities.....	16,128	8,064	50.0%	6,071	50.0%
Total Education	\$ 231,685,624	\$ 56,382,584	24.3%	\$ 49,663,452	22.2%
<b>Capital, Debt Service and Miscellaneous</b>					
Debt Service - City.....	\$ 35,530,695	\$ 18,522,034	52.1%	\$ 18,203,338	42.7%
Debt Service - Schools.....	\$ 28,112,251	\$ 14,452,218	51.4%	\$ 12,178,181	42.1%
Expenses on Refunding Bonds.....	-	-	0.0%	-	0.0%
Non-Departmental.....	9,495,526	5,654,041	59.5%	5,118,486	61.9%
General Cash Capital.....	40,031,577	-	0.0%	-	0.0%
Contingent Reserves.....	799,170	-	0.0%	-	0.0%
Total Capital, Debt Service and Miscellaneous	\$ 113,969,219	\$ 38,628,292	33.9%	\$ 35,500,005	29.4%
<b>TOTAL EXPENDITURES</b>	\$ 688,997,265	\$ 206,471,497	30.0%	\$ 200,000,189	29.5%
<b>Cash Match (Transportation/DCHS/ and Transfers to the Special Revenue /Capital Projects Funds).....</b>					
Transfer to Library.....	\$ 7,115,754	13,700	0.2%	20,233	0.3%
Transfer to DASH.....	15,292,278	11,903,176	0.0%	11,217,003	0.0%
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	\$ 769,621,600	\$ 218,580,645	28.4%	\$ 211,237,425	28.0%
<b>Total Expenditures by Category</b>					
Salaries and Benefits.....	\$ 233,363,316	\$ 67,126,673	28.8%	\$ 66,870,207	29.3%
Non Personnel (includes all school funds) .....	536,258,284	151,453,972	28.2%	144,367,218	27.5%
<b>Total Expenditures</b>	\$ 769,621,600	\$ 218,580,645	28.4%	\$ 211,237,425	28.0%